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EXTRAORDINARY

PART I—Section 1

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

NOTIFICATION

New Delhi, the 17th June 1954

No. 10-CA(1)/53.—In pursuance of sub-section (3) of Section 19 of the Chartered Accountants Act, 1949, the list of Members of the Institute of Chartered Accountants of India as on the 1st day of April 1954, is hereby published for general information:—

EXPLANATORY NOTES

There are two classes of members, viz., Fellows and Associates. Fellows and Associates are entitled to use the letters "F.C.A." and "A.C.A." respectively after their names.

'F' after a member's name denotes Fellow and 'A' Associate. The date following 'F' is the date of election to Fellowship and the date following 'A' is the date of admission to Associateship. The number in brackets at the end indicates Membership Number of the member concerned.

A dagger (†) before a member's name indicates that the member is not in practice.

The names of Chartered Accountants firms only are given in bold. In brackets are shown the names of the partners only of the respective Chartered Accountants firms.

Members who are employed by a firm of Chartered Accountants are described as 'with' that firm.

Members who are employed by a concern other than a firm of Chartered Accountants are described as 'C/o' that concern.

The first list has been arranged alphabetically and the second list has been arranged topographically according to Regions.

ALPHABETICAL LIST OF MEMBERS AND FIRMS

- Abdul Mannan, S., G.D.A., A. (1-7-49), F. (16-8-49), Churiwalan, Gali Jute Wallee, Delhi. (377)
- Abhyankar (B. C.) & Co., (B. C. Abhyankar), 3rd Floor, 35-36, Alli Chambers, Medows Street, Fort, Bombay.
- Abhyankar, Bhalchandra Chintaman, G.D.A., A. (1-7-49), F. (16-8-49), B. C. Abhyankar & Co., 3rd Floor, 35-36, Alli Chambers, Medows Street, Fort, Bombay. (171)

- Abhyankar, Govind Shridhar, B.A., LL.B., G.D.A., A. (25-12-49), F. (23-3-50), Medows House, Medows Street, Fort, Bombay. (1642)
- Abhyankar, Vasudeo Dattatraya, B.A., B.Com., A. (16-11-51), Plot No. 119, Hindu Colony, 5th Lane, Dadar, Bombay. (2108)
- Abideen, I. Zainul, B.A., A. (21-3-50), A. M. Ubaldulla & Co., 5, Marakayya Labbai Street, Harbour Dn., Madras—1. (1665)
- Abraham, Maliekal Chacko, B.Com., A. (23-4-53), Market Road, N. Parur. (2482)
- Acharya, Gajendra Prasad, B.Sc., G.D.A., A. (1-7-49), F. (12-3-50), 121, Chitta Ranjan Avenue, Calcutta—7. (837)
- †Acharya, Giyyarpuram Nadathur Anantha, B.Sc., A. (20-7-53), No. 4, Ramaswami Street, Thyagarayanagar, Madras—17. (2561)
- †Acharya, Senapur Pandurang, M.Com., A.S.A.A., A. (4-12-52), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, Calcutta—1. (2337)
- Adagra, D. R., B.Sc., A. (21-9-49), Khorshed Villa, 60, Malkam Baug, Jogeshwari, Bombay. (1599)
- Adarbad, Rustom Navroaz, G.D.A., A. (1-7-49), F. (29-3-51), Grand Hotel Buildings, 1st Floor, Mirzapur Road, Lal Darwaja, Ahmedabad. (73)
- Adenwalla (N. D.) & Co., (N. D. Adenwalla), 418, Chotalal Bhuwan, Kalbadevi Road, Bombay.
- Adenwalla, Nariman Dadabhoy, G.D.A., A. (1-7-49), F. (16-8-49), N. D. Adenwalla & Co., 418, Chotalal Bhuwan, Kalbadevi Road, Bombay. (198)
- Adhya, Pulinbihari, B.Com., A. (23-9-52), P. Auddy & Co., 11, Old Post Office Street, Calcutta-1. (2290)
- Adimoorthi, Dhupagunta S., B.A., A. (1-7-49), 20, Valavikkara Lane, West Chitrai Street, Madhurai. (1437)
- Advani, Govind Pritamdas, B.Com., (Lond.), A.C.A. (Eng. & Wales), A. (7-11-50), "Oceana", 214, Marine Drive, Bombay. (1886)
- †Advant, Anant Gangadhar, B.Com., A. (1-7-49), 'Shantaprasad', Plot No. 67, 1st Lane, Hindu Colony, Dadar, Bombay—14. (857)
- Agarwal (C. M.) & Co., (C. M. Agarwal), Hastings Jute Mill Ltd., 8/10, G. T. Road, Rishra.
- Agarwal, Chand Mal, A. (17-4-52), C. M. Agarwal & Co., Hastings Jute Mill Ltd., 8/10, G. T. Road, Rishra. (2197)
- Agarwal, Kailashi Lal, B.Com, LLB, A. (25-8-49), Kailash & Co., Kokila Market, Kinari Bazar, Agra. (1582)
- 'Agarwal (M. N.) & Co., (M. N. Agarwal), Jalgaon.
- Agarwal, Mannalal Narsulal, B.Com., A. (5-2-54), M. N. Agarwal & Co., Jalgaon. (2791)
- Agarwal, Narainlal, B.A., G.D.A., A. (1-7-49), Narainlal Agarwal & Co., 58-60, Vithalwadi, Kalbadevi Road, Bombay. (376)
- Agarwal, Pitam Chand, B.Com., A. (1-7-49), C/o Kamal & Co. (Jaipur) Ltd., Post Box No. 1301, Kashmere Gate, Delhi. (1017)
- †Agarwal, Sardari Lall, M.A. (Econ.), B.Com., A. (23-1-50), Works Accountant, The Hindustan Vanaspati Mfg. Co., Ltd., Athpur, P.O. Shamnagar, 24-Parganas. (1649)
- Agarwala (D. P.) & Co., (D. P. Agarwala), 1128/3, Benara Mansion, Bhairon, Belanganj, Agra.
- Agarwala, Dwarka Prasad. B.Com., LL.B., A. (6-2-51), D. P. Agarwala & Co., 1128/3, Benara Mansion, Bhairon, Belanganj, Agra. (1946)
- Agashivala, Jasvantlal Vurjivandas, A. (1-7-49), F. (11-12-50), Dalal Desai & Kumana, Mherwan Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (992)
- Aggarwal (P. C.) & Co., (P. C. Aggarwal), 3759, Chawri Bazar, Delhi.
- Aggarwal, Puran Chand, B.A. (Com.), A. (8-3-52), P. C. Aggarwal, & Co., 3759, Chawri Bazar, Delhi. (2175)
- Aggarwal (S. D.) & Co., (S. D. Aggarwal), 179, Bank Road, Ambala Cantt.
- Aggarwal, Sukh Dev, B.A. (Com.), A. (21-4-50), S. D. Aggarwal & Co., 179, Bank Road, Ambala Cantt. (1702)
- Agrawal & Co., (G. S. Agrawal), Hind Talkies, Bareilly.

- Agrawal, Gauri Shankar, B.Com., LL.B., A. (20-8-52), Agrawal & Co., Hind Talkies, Bareilly. (2249)
- Agrawal, Gobind Prasad, B.Com., A. (17-3-54), G. P. Agrawal & Co., 8/2, Hastings Street, Calcutta. (2810)
- Agrawal (G. P.). & Co., (G. P. Agrawal), 8/2, Hastings Street, Calcutta.
- Agrawal (M.) & Co., (M. M. Agrawal), 74, Zero Road, Allahabad-3.
- Agrawal, Madan Mohan, B.Com., A. (4-9-52), M. Agrawal & Co., 74, Zero Road, Allahabad—3. (2272)
- Agrawal (P. D.) & Co., (P. D. Agrawal), 39-24, Meston Road, Kanpur.
- Agrawal, Prabhu Dayal, B.Com., LL.B., A. (30-5-50), P. D. Agrawal & Co., 39-24, Meston Road, Kanpur. (1750)
- Agrawala (K. B. L.) & Co., (K. B. L. Agrawala), 70, Kanhaiya Buildings, Raja-ki-Mandı, Agra.
- Agrawala, Kunj Behari Lal, B.Com., LL.B., A. (1-7-49), F. (24-4-53), K. B. L. Agrawala & Co., 70, Kanhaiya Buildings, Raja-ki-Mandi, Agra. (1190)
- Agrwala, Raja Ram, B.Com., A. (23-5-51), 34, Mahadeo Road, New Delhi. (2001)
- Ahluwalia, Pramod Kumar, B.A. (Com.), LL.B, A. (8-9-53), 7, Original Road, Karol Bagh, Delhi—5. (2654)
- Ahmed N. Lilani & Co., (Ahmed N. Lilani), Room No. 10, 1st Floor, Topiwalla Mansion, 93, Mohamedali Road, Bombay—3.
- †Ahmed, Syed Muslehuddin, B.A., A.S.A.A., A. (13-1-54), Accounts Officer, Singareni Collieries Co. Ltd., Meher Manzil, Red Hills, Hyderabad-Dn. (2765)
- †Ahuja, Gurdial Singh, B.A. (Hons.), A. (13-3-53), Park View, 7, Ramdas Peth, Nagpur. (2438)
- Ahuja (H. S.) & Co., (Harbans Singh), 1st Floor, Gobind Mansion, H Block, Connaught Circus, New Delhi.
- Ahuja, Harbans Singh, B.Com., A. (1-7-49), F. (9-5-52), H. S. Ahuja & Co., 1st Floor, Gobind Mansion, H Block, Connaught Circus. New Delhi. (1067)
- †Ahuja, Karam Narain, A. (28-12-50), House No. 5565, Street No. 75, Regarpura, Karol Bagh, Delhi. (1928)
- Ahuja, Ved Pal, B.A., A (17-1-53), 294, Katra Mohd. Din, Chandni Chowk, Delhi. (2362)
- Ailawadi (R. D.) & Co., (Ram Das Ailawadi), Bombay Mutual Annexe, 17, Gunbow Street, Hornby Road, Fort, Bombay—1.
- Ailawadi, Ram Das, G.D.A., A. (1-7-49), F. (16-8-49), R. D. Ailawadi & Co., Bombay Mutual Annexe, 2nd Floor, Room No. 19-A, 17, Gunbow Street, Hornby Road, Fort, Bombay-1. (146)
- Alyar & Co., (P. S. N. Aiyar, K. S. Vaidyanathan, S. Rengan and D. Ramaswamy), 3rd Floor, Lakshmi Insurance Buildings, Ajmeri Gate Extension, New Delhi—1.
- Aiyar & Co., (P. S. N. Aiyar and T. S. Rajagopalan), 183, Mount Road, Madras—2.
- Aiyar & Co., (T. S. Rajagopalan and P. S. N. Aiyar), "Sakthinilayan", 1st Floor, Sekkali Road, Near Kallukkatti, Karaikudi.
- Aiyar, Arjun K. S., B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), K. S. Aiyar & Co., 49, Apollo Street, Fort, Bombay—1. (79)
- Aiyar, B. P. Jayarama, G.D.A., A. (1-7-49), F. (18-7-50), 6, Radha Krishnan Street, Thyagaraya Nagar, Madras. (495)
- †Aiyar, Gangadharaiyar Venkatachala, G.D.A., A. (1-7-49), 24-A, Ishwar Ganguly Street, Kalighat, Calcutta—26. (399)
- Aiyar (K. S.) & Co., (Bharat K. S. Aiyar, Arjun K. S. Aiyar, and S. A. Aiyar), East & West Building, 49, Apollo Street, Fort, Bombay—1.
- Aiyar (N. S.) & Co., (S. Narasimhan), 8, Co-operative House, Telang Road, Matunga, Bombay—19.
- Aiyar (P. N. S.) & Co., (P. N. S. Aiyar), Krishna Bhavan, Sandhurst Bridge, Girgaum, Bombay—4.
- Aiyar, Papanasam Narayanaswami Swaminathan, B.A. G.D.A., A. (1-7-49), F. (16-8-49), P. N. S. Aiyar & Co., "Krishna Bhawan", Sandhurst Bridge, Girgaum, Bombay—4. (61)
- Alyar (R. V.) & Co., (R. V. Aiyar), 8/2, Hastings Street, 2nd Floor, Rooms Nos. 5 & 6, Calcutta.

- Aiyar, Ramakrishna Venkatarama, B.A., G.D.A., A. (1-7-49), F. (16-8-49), R. V. Aiyar & Co., 8/2, Hastings Street, 2nd Floor, Rooms Nos. 5 & 6, Calcutta. (566)
- Alyar, S. Vaidyanath, B.A., G.D.A., A.(1-7-49), F. (16-8-49), S. Vaidyanath Aiyar & Co., 4, Kashmere Gate, Delhi. (93)
- Aiyar, Shankar Arjun, B.A. (Hons.), F.S.A.A., A. (1-7-49), K. S. Aiyar & Co., 49, Apollo Street, Fort, Bombay. (1268)
- Alyar (V. S.) & Co., (S. Parasuraman), No. 363, Esplanade, Madras-1.
- †Aiyar, Venkataraman S., B.A. (Com.), A. (15-12-49), Flat No. 2, 1st Floor, Readymoney Mansion, Worli Naka, Bombay—18. (1631)
- Aiyer, K. Venkatachalam, B.A., A. (24-1-51), K. Venkatachalam Aiyer & Co., Sri Niketan, Chettikulangara, Trivandrum. (1942)
- Aiyer, V. Narayana, B.A., A. (11-7-50), Narayana Alyer & Co., 3rd Floor, New Citizen Bank House, Phalton Road, Bombay—1. (1794)
- Alai, Ganesh Narayan, B.Com., A. (1-4-52), 130, Hindu Colony, Dadar, Bombay—14. (2177)
- Allbless (R. B.) & Co., (R. B. Allbless), 14, Western India House, Sir Phirozeshah Mehta Road, Fort, Bombay—1.
- Allbless, Rustomji Bejonji, G.D.A., A. (1-7-49), F. (16-8-49), R. B. Allbless & Co., 14, Western India House, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (218)
- Almeida, Pius Michael, A. (1-7-49), F. (8-7-51), Chhotalal H. Shah & Co., Bharucha Buildings, 1st Floor, Princess Street, Bombay. (1055)
- Alpaiwalla, Kaiki Rustom, B.Com. (Bom.), B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (7-5-51), 179, Lamington Cross Road, Bombay—7. (1995)
- Alur, B. N., G.D.A., A. (25-12-49), F. (23-3-50), Malmaddi, Dharwar. (1643)
- Ambalal Patel & Co., (A. K. Patel and P. L. Kapadia), Lentin Chambers, Dalal Street, Fort, Bombay.
- Ambalal Thakkar & Co., (A. S. Thakkar), East & West Building, 49, Apo Street, Fort, Bombay.
- Ambekar (W. G.) & Co., (W. G. Ambekar), Ayachit Road, Mahal, Nagpur 'ty.
- Ambekar, Waman Ganesh, M.A., B.Com., A. (1-7-49), W. G. Ambekar & Co., Ayachit Road, Mahal, Nagpur City. (1129)
- Amin, Apaji Bavaji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Apaji Amin & Co., 3120/2, Gandhi Road, Near Ratan Pole, Ahmedabad. (127)
- Amin, Chandrakant Raojibhai, A. (6-2-53), Apaji Amin & Co., 255, Raopura Road, Near Tower, Baroda. (2393)
- Amin, Jashbhai Bavajibhai, G.D.A., A. (1-7-49), F. (16-8-49), Apaji Amin & Co., 14, Hamam Street, Fort, Bombay. (222)
- Amin, Yogendra Chunibhai, A. (16-12-49), Dalai & Shah, No. 49-55, Apollo Street, Fort, Bombay. (1634)
- †Amirthalingam, Nagar Sundaresa, G.D.A., A. (1-7-49), F. (16-8-49), "Rajasthan", No. 1, Vidwan Sundara Mudali Road, Nungambakkam, Madras—6. (694)
- Amritlal H. Jain & Co., (A. H. Jain), Manak Mansion, Chotta Sarafa, Ujjain,
- Anandam (M.) & Co., (M. Anandam), 6549, Kingsway, Secunderabad (Dn.), also at Warangal.
- Anandam, Mamidipudi, B.A., A. (1-7-49). F. (1-12-50), M. Anandam & Co., 6549, Kingsway, Secunderabad (Dn.). (858)
- †Anand Gopal, BA. (Com.) (Hons.), A. (28-11-50), Accounts Officer, D.S.E. Board, 2821, Chailpuri Street, Kinari Bazar, Delhi. (1909)
- Ananthakrishnan, S., B.A., A. (1-7-49), F. (5-8-50), S. A. Krishna & Co., Bottawalla Building, 11, Elphinstone Circle, Fort, Bombay. (803)
- Anantham & Co., (S. A. P. Swamy), Ananda Bhavan, 95, Central Avenue, Calcutta—12.
- †Ananthanarayana, V., G.D.A., A. (3-9-51), No. 22, Diwan Rama Iyengar Road, Vepery, Madras—7. (2072)
- Ananthanarayanan, Nurani Naganathan, A. (1-7-49), F. (12-3-50), 32, Alarmelumangapuram, Mylapore, Madras. (641)

- (22-6-51), 1983, Kothwal Ramiah Street, Ananthapadmanabharao, H. N., A. Shivarampet, Mysore. (2028)
- †Anantharaman, R., B.A., G.D.A., A. (1-7-49), F. (11-11-49), Chief Accountant, The Indian Telephone Industries Ltd., Duravani Nagar P.O., Bangalore. (469)
- Anantha Rao, Sakharepatam, G.D.A., A. (1-7-49), F. (27-10-53), Rukmini Building, Chickpet, Bangalore—2. (846)
- Anderson, John, C.A. (Scot.), A. (1-7-49), A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (1391)
- Andley (H. D.) & Co., (H. D. Andley), Vishnu Lodge, 4458, Egerton Road, Delhi-6.
- Andley, Har Dayal, B.A. (Com.) (Hons.), A. (14-2-53), H. D. Andley & Co., Vishnu Lodge, 4458, Egerton Road, Delhi—6. (2413)
- Annadhanam, K., G.D.A., A. (1-7-49), F. (30-3-50), Khanna & Annadhanam, 4, Kashmere Gate, Delhi. (757)
- Anoop Lal, G.D.A., A. (1-7-49), F. (16-8-49), 1043, Lajpatrai Market, Delhi. (126) Antanı, Kantilal Umedlal, B.Com., A. (22-1-54), 203, Laxmi Nivas, Shivaji Park, Bombay—16. (2780)
- Apaji Amin & Co., (A. B. Amin, J. B. Amin, K. V. Patel and C. R. Amin), 3120/2, Gandhi Road, Near Ratan Pole, Ahmedabad, also at Bombay and Baroda.
- Apparao, Duriseti Narasimha, B.Com., A. (1-9-53), "Shangrila", P.O. Maharanipeta, Distt. Vısakhapatnam. (2636)
- Apte, Gopal Dattatraya, B.A., G.D.A., A. (1-7-49), F. (16-8-49), New Kitab Building, Laxmi Road, Poona—2. (253)
- Aralimatti (C. A.) & Co., (C. A. Aralimatti), 1564, Marutigalli, Belgaum.
- Aralimatti, Chandrashekhar Allayya, B.A., A. (1-4-53), C. A. Aralimatti & Co., 1564, Marutigalli, Belgaum. (2457)
- †Aras, Digamber Yeshwant, A. (1-7-49), F. (8-12-52), C-7, Model House, Proctor Road, Girgaum, Bombay-4. (698)
- Aras, Shishir Govind, B.Com., A. (27-4-53), 3, Dharm Nivas, Tardeo Road, Grant Road, Bombay—7. (2489)
- Argade & Bhagwat, (Sham Ganesh Argade), Crescent Chambers, Tamarind Lane, Fort, Bombay.
- Argade, Sham Ganesh, A. (1-7-49), F. (1-4-54), Argade & Bhagwat, Crescent Chambers, Tamarind Lane, Fort, Bombay. (1412)
- Argade Shyam & Co., (S. G. Argade), Crescent Chambers, Tamarind Lane, Fort, Bombay.
- Arjunan, K. A., B.Com., A. (22-3-52), No. 21, "Nandanam", Teynampet, Madras—18. (2181)
- Arora, Gian Dev, A. (1-7-49), F. (5-6-53), with S. P. Chopra & Co., F, Block, Connaught Place, New Delhi. (1230)
- Arora, Tilak Raj, B.A. (Com.) (Hons.), A. (17-1-53), Roshanara Road, Sabzi Mandi, Delhi—6. (2360) 42, Jaina Building,
- †Arratoon, Alfred Ernest, A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range, Calcutta. (1032)
- Arunajatai, Panchapakesa, G.D.A., A. (1-7-49), F. (21-5-51), Room No. 9A. (Up Stairs), No. 22, Broadway, Madras-1. (184)
- Ashar, Girdharlal Popat, G.D.A., A. (1-7-49), F. (16-8-49), Walji Shamji Building, Block No. 1, Chandavarkar Lane, Borivli, Bombay. (594)
- Ashton, John, A. (1-7-49), F. (12-3-50), Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352, Madras-1. (614)
- †Asli, Pestonji Kuverji, B.Com., G.D.A., A. (1-7-49), Flat No. 9, Gool Mahal, Sleater Road, P.O. Grant Road, Bombay-7. (627)
- †Aswathanarayana Rao, B., A. (27-7-50), Internal Auditor, Mysore Provincial Co-operative Apex Bank Ltd., Bangalore—2. (1814)
- Auddy (P.) & Co., (P. Adhya), 11, Old Post Office Street, Calcutta-1.
- Augra (Framroze S.) & Co., (F. S. Augra), Esplanade Mansions, Esplanade Road, Fort, Bombay.

- Augra, Framroze Sorabji, A. (1-7-49), F. (16-8-49), A. S. Madon & Co., Esplanade Mansions, Esplanade Road, Fort, Bombay. (39)
- †Avasia, Hom Framji, G.D.A., A. (1-7-49), Tardeo Terrace, Tardeo Road, Bombay —7. (450)
- Ayyangar, R. Rajagopala, B.A., A. (18-5-50), 5/23, Edward Elliots Road, Mylapore, Madras—4. (1734)
- Ayyar, A. Ramaswamy, B.A., G.D.A., A. (1-7-49), 16-A, Deshapriya Park West, Uma Pharmacy Buildings, Kalighat P.O., Calcutta—26. (479)
- †Ayyar, A. S. Krishna, B.Com., A. (4-9-52), XI/34, Chittoor Road, Opp. Government Ayurvedic Hospital, Ernakulam. (2273)
- Ayyar, H. Nambi, B.Sc., A. (20-9-51), 3/382, Lalji Nathu Buildings, Telang Cross Road, II, Matunga, Bombay—19. (2080)
- †Ayyar, K. Bhagavatheeswara, B.Sc., A. (23-9-52), with Suri & Co., Main Road, Trivandrum. (2287)
- Ayyar, Krishna Ramalinga, B.A., A. (24-8-49), Menon & Ayyar, Varappan's Building, Broadway, Ernakulam. (1581)
- †Ayyar, K. Sama, A. (11-10-52), Padma Nivas, 31, Ranganathan Street, Madras—17. (2310)
- Ayyar, M. R. Balasubrahmanya, A. (1-7-49), 12, Vellalar Sannadhi Street, Mayuram. (1563)
- †Ayyar, P. R. Neelakanta, B.Sc., A. (1-7-49), D-6/3, Canal Road, Calcutta—22. (1074)
- Ayyar, S. Srikrishna, B.Sc., A. (7-10-49), V. Sankar Aiyar & Co., Deepak Mahal, 4th Floor, Marine Drive, Bombay. (1612)
- Ayyengar, Kuppuswami Ramakrishna, G.D.A., A. (1-7-49), F. (28-1-50), 9/92, Ratnasabapathi Mudaliar Road, R. S. Puram P.O., Coimbatore. (475)
- Babubhai A. Parikh & Co., (B. A. Parikh), Dahanukar Bldg., 4th Floor, 480, Kalbadevi Road, Bombay—2
- Babur, Ghanshyamdas Harkishindas, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), Bombay Mutual Annexe, 3rd Floor, Gunbow Street, Fort, Bombay—1. (333)
- †Bafna, Shanti Chandra, B.Com., A. (26-11-49), 71, Jawaharnagar, Goregaon, Bombay. (1623)
- Bagadthey, Vasant Pandurang, A. (1-7-49), Chhotalal H. Shah & Co., Bharucha Buildings, 1st Floor, Princess Street, Bombay—2. (1430)
- Bagai & Co., (S. R. Bagai). 1934, Burn Bastlon Road, Delhi.
- Bagai, Sita Ram, B.A. (Com.), A. (1-7-49), F. (1-4-53), Bagai & Co., 1934, Burn Bastion Road, Delhi. (1198)
- Bagaria, Lakshman Prasad, B.Com., A. (18-8-51), 1-B, Old Post Office Street, Calcutta. (2052)
- Bagchi, Hironmoy, B.Sc., A. (1-7-49). F. (16-8-49), Roy & Bagchi, 8/2, Hastings Street, Calcutta. (804)
- Bagree & Co., (N. D. Bagree), 8, Lyons Range, Calcutta-1.
- Bagree, Narayan Dass, B.Com., A. (1-8-53), Bagree & Co., 8, Lyons Range, Calcutta—1. (2582)
- Bagrodia & Co., (V. Bagrodia), 33, Netaji Subhas Road, Calcutta.
- Bagrodia, Vishwanath, B.Com., LL.B., A. (21-3-50), Bagrodia & Co., 33, Netaji Subhas Road, Calcutta. (1673)
- †Bahl, Avtar Krishan, B.Sc., A. (11-1-54), C/o The National Bank of India, 24-26, Bishops Gate, London. E.C. 2. (2763)
- Bahl, Hans Raj, G.D.A., A (1-7-49), F. (18-6-52), H. R. Bahl & Co., Mirza Ismail Road, Jaipur. (1138)
- Bahl (H. R.) & Co., (Hans Raj Bahl), Mirza Ismail Road, Jaipur.
- Bahl (R. N.) & Co., (R. N. Bahl), 4985, Rui Mandi, Sadar Bazar, Delhi.
- Bahl, Ram Narain, B.Com., LL.B., A. (9-9-52), R. N. Bahl & Co., 4985, Rui Mandi, Sadar Bazar, Delhi. (2277)

- †Bahri, Dev Raj, G.D.A., A.(1-7-49), F. (16-8-49), C/o P. R. Mehra & Co., 56, Daryaganj, Delhi. (242)
- Bahri (P. N.) & Co., (P. N. Bahri), 15, Rajpur Road, Dehra Dun.

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- Bahri, Parma Nand, G.D.A., A. (1-7-49), F. (16-8-49), P. N. Bahri & Co., 15, Rajpur Road, Dehra Dun. (256)
- Bajan, Nariman Burjorji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Damania**, **Pandey & Bajan**, 3rd Floor, Navasari Building, Hornby Road, Fort, Bombay. (86)
- †Bajan, Sorab Burjorji, B.Com., G.D.A., A. (1-7-49), C/o The Indian Hotels Co. Ltd., Taj Mahal Hotel, Bombay. (516)
- Bal, Gajanan Ramchandra, A. (1-7-49), F. (9-6-53), Bal & Patankar, 48 Budhwar Peth, Poona-2. (1207)
- Bal & Patankar, (G. R. Bal and M. K. Patankar), 48, Budhwar Peth, Poona—2, also at Bombay.
- Balagangadharan, Ramadas, A. (1-7-49), F. (13-1-51), No. 2, Norton First Lane, Mandaveli P.O., Madras. (867)
- Balaiah, Kakarla Chinna, B. Com., A. (14-10-53), with Brahmayya & Co., Kollachalam Compound, Bellary. (2685)
- Balakrishna Ayyar, K. N., B.A., L.T., A. (4-7-50), "Looville", Coonoor R. S. (1776)
- Balakrishnan, G., B.A., A. (25-2-53), 5/7, Old Post Office Road, Coimbatore. (2425)
- Balaramaiah, Chitirala, B. Com., A. (1-4-53), 14/220, Main Bazar, Prodattur.
- Balasubrahmanyam, Krishnaswamy, B.Com., A. (10-8-51), Manager & Actuary, The Bombay Life Assurance Co. Ltd., Bombay. (2046)
- †Balasubrahmanyan, K. M., B.A., A. (11-2-52), Actuarial Assistant; Department of Insurance, Simla—4. (2135)
- Balasubramanian (A.), (A. Balasubramanian), No. 86, South Car Street, Chidambaram, also at Trichy.
- Balasubramanian, A., A. (1-7-49), F. (17-11-53), 86, South Car Street, Chidambaram, S. Arcot Dt. (1080)
- Balasubramanian, G., A. (1-7-49), F. (16-8-49), Kalyanapuram, Tennur, Tiruchirapalli. (541)
- Balasubramanian, Rajagopala, B.A., A. (13-11-50), 23, Venkatarama Naidu Street, Perambur, Madras—11. (1896)
- -†Balasubramanian, Srinivasa, B.A., A. (28-4-53), C/o Central Accounts, Lever Bros. (India) Ltd., Scindia House, Ballard Estate, Bombay. (2496)
- †Balasubramanyan, V., B.A., A. (1-7-49), 114, Andar Street, Teppakulam, Tiru-chirapalli. (674)
- Balsara, Burjor Shapurji, B. Com., A. (18-11-53), "Homelands", Carter Road, Bandra, Bombay-20. (2734)
- Balsari, Bakul Umedram, B.Com., A. (1-7-49), C/o Lever Brothers (India Ltd., P. B. No. 409, Bombay. (1422)
- Balsekar, Vivek Sadashiv, B.Com., A. (17-8-53). with S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Fort, Bombay. (2610)
- Balubhai P. Bhatt & Co., (B.P. Bhatt), Shri Krishna Nivas, 1st Floor, New Silk Market, Kalbadevi, Bombay-2.
- †Bam, Pesi N., A. (1-7-49), F. (28-8-52), Internal Auditor, Scindia Steam Navigation Co. Ltd., "Scindia House", Dougall Road, Ballard Estate, Bombay. (1159)
- Bamboat, Minocher Nadirshaw, G.D.A., A. (1-7-49), with Messrs. S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Fort, Bombay. (545)
- Bamjee, Minoo Nawrojee, B.Com., A. (1-7-49), 26/C, Napean Sea Road, Bombay —6. (1476)
- Banaji (H. S.) & Co., (H. S. Banaji), Prospect Chambers, 1st Floor, Hornby Road, Fort, Bombay.
- Banaji, Homi Sorabji, A. (1-7-49), H. S. Banaji & Co., Prospect Chambers, 1st . Floor, Hornby Road, Fort, Bombay. (834)

- Bandopadhyay, Narayan Chandra, M.A. (Com.), A. (9-2-54), 109, Sitaram Ghose Street, Calcutta—9. (2795)
- Bandyopadhayay, Radharaman, B. Com., A. (1-7-49), F. (11-12-50), R. Banerjee & Co., 23/A, Netaji Subhas Road, Calcutta. (855)
- †Bandyopadhyay, Hiran Kumar, B.A., G.D.A, A. (1-7-49), Agricultural Incometax Officer, 8/1A, Creek Lane, Entally P.O., Calcutta—14. (369)
- Bandyopadhyay, Kaliprasanna, M.A., G.D.A., A. (1-7-49), F. (16-8-49), Basu Banerjee & Co., 8/2, Hastings Street (Third Floor), Calcutta. (293)
- Bandyopadhyay, Kanu Gopal, B.Com., A. (1-7-49), F. (25-5-51), K. G. Banerji & Co., 9, Hastings Street, Calcutta—1. (1034)
- Bandyopadhyay, Nirmalendu, B.Com., A. (1-4-1954), 63-A, Kalighat Road, Calcutta—26. (2839)
- Bandyopadhyay, Rasamay, B.Com., A. (2-3-53), 11, Ramlal Mukerjee Lane, Salkia, Howrah. (2429)
- †Banerjea, Ajit Kumar, B.Sc., B.Com., A. (1-7-49), F. (16-8-49), 74, Bag Bazar Street, Calcutta—3. (871)
- Banerjea (S. N.) & Co., (S. N. Banerjea, Amalendu Chatterjee and D. K. Banerjee), 10, Old Post Office Street, Calcutta—1.
- Banerjea, Sachindra Nath, M.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. N. Banerjea & Co., 10, Old Post Office Street, Calcutta. (12)
- Banerjea, Satindra Kisore, M.A., B.Com., A. (19-11-52), with Lovelock & Lewes, 4, Lyons Range, Calcutta. (2329)
- Banerjee, Ajit Coomar, B.Com., A. (1-7-49), F. (10-8-52), D. P. Chatterjee & Co., 10, Old Post Office Street, Calcutta. (1154)
- †Banerjee, Ananda Gopal, M.A., B.Com., A. (12-7-50), C/o National Bank of India Ltd., 19, Netaji Subhas Road, Calcutta—1. (1797)
- Banerjee (D. N.) & Co., (D. N. Banerjee, S. K. Chatterjee & N. C. Gangopadhay), Room No. 6, 3rd Floor, 8/2, Hastings Street, Calcutta—1.
- Banerjee, Dhirendra Nath, F.S.A.A., A. (1-7-49), F. (16-8-49), D. N. Banerjee & Co., Room No. 6, 3rd Floor, 8/2, Hasting Street, Calcutta—1. (417)
- Banerjee, Dilip Kumar, M.A., B.Com., A. (8-12-50), S. N. Banerjea & Co., 10 Old Post, Street, Calcutta—1. (1915)
- Banerjee (J. N.) & Co., (J. N. Banerjee), 1/1, Vansittart Row, Calcutta-1.
- Banerjee, Jitendra Nath, B. Com., A. (1-7-49), F. (12-1-52), J. N. Banerjee & Co., 1/1, Vansittart Row, Calcutta—1. (1113)
- Banerjee (K. M.) & Co., (K. M. Banerjee), 36A, Amherst Row, Calcutta-9.
- Banerjee, Kishori Mohan, A. (26-5-50), K. M. Banerjee & Co., 36A, Amherst Row. Calcutta—9. (1743)
- †Banerjee, Mrityunjay, B. Com., A. (3-3-51), with George Read & Co., 1, Auckland Villas, Gandhi Road, Darjeeling. (1966)
- Banerjee, Nripendra Nath, B. Com., A. (15-5-50), 1-B, Old Post Office Street, Ground Floor, Room No. 1, Calcutta—1. (1716)
- Banerjee (P. C.) & Co., (P. C. Banerjee), 52-A, Hazra Road, Ballygunge, Calcutta—19.
- Banerjee, Pravat Chandra, A. (13-1-51), P. C. Banerjee & Co., 52-A Hazra Road, Ballygunge, Calcutta—19. (1937)
- Banerjec, Profulla Sankar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Day & Co., 12/1, Old Post Office Street, Calcutta. (506)
- Banerjee (R.) & Co., (R. Bandyopadhayay), 23/A, Netaji Subhas Road, Calcutta. Banerjee, Saurendra Nath, B.Sc., A. (8-5-51), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Calcutta—1. (1996)
- †Banerjee, Tarun Kumar, B. Com., A. (16-2-52), 49, Raja Basanta Roy Road, Calcutta—29. (2155)
- †Banerji, Asoka Prokash, G.D.A., A. (1-7-49), Pir Jalil, Lucknow. (615)
- Banerji (H.) & Co., (H. Banerji), 8/16, Russa Road, Kalighat, Calcutta-26.
- Banerji, H., A. (1-7-49), F. (16-8-49), H. Banerji & Co., 8/16, Russa Road, Kalighat, Calcutta—26. (1568)
- Banerji (K. G.) & Co., (K. G. Bandyopadhyay), 9, Hastings Street, Calcutta-1.
- Banerji, Pankaj Kumar, B.Com., A. (1-4-1954), 13, Kedar Bose Lane, Calcutta-25 (2828)

- Banerji (S.) & Co., (S. K. Banerji), No. 1, Ramhary Roy Lane, Utterpara, Dist.
- Banerji, Subhash Kumar, B.Com., A. (16-4-52), S. Banerji & Co., 1, Ramhary Roy Lanc, Utterpara, Dist. Hooghly. (2189)

 Banerjie (S. C.) & Co., (S. C. Banerjie), 21-A, Canning Street, Calcutta—1.
- Banerjie, Sudhindra Chandra, B.A., A. Canning Street, Calcutta—1. (1710) (10-5-50), S. C. Banerjie & Co., 21-A,
- Banik, Amarendra Kishorc, B.Com., A. (6-1-50), 12A, Satish Mukherjee Road, Calcutta—26. (1651)
- Bansal, Bishan Das, B.A., B.Com., A. (29-6-50), Karmon Deori, Amritsar.
- Bansal, Kanti Chand, B.Com., A. (14-6-51), Jai Jai Ram Ward, Kasganj.
- †Bansal, Ram Kanwar, B.A. (Com.), A. (1-7-49), Finance Secretary, Modi Spg. & Wvg. Mills Co., Ltd., Modinagar, Dist. Meerut. (998)
- Bapasola, Eruch Jehangir, M.Com., A. (1-7-49), Cassinath Bungalow, 24, Nepean Sea Road, Bombay—6. (1378)
- Bapat, Vasant Vinayakrao, B.Com., A. (5-9-53), 162, Rambag, Indore City. (2643)
- †Bardalai, Kiran Chandra, B.Com., A. (1-7-49), Examiner of Accounts and Internal Auditor, N.E.F., and Agency and Assam Rifles, Geeta Bhawan, Kench's Trace, Shillong. (1125)
- †Bardhan, Pares Chandra, B.Com., G.D.A., A. (1-7-49), Assistant Commissioner of Commercial Taxes, 18A, Brabourne Road, Pollock House, Calcutta. (571)
- †Bardi, Khurshed Jehangir, A. (1-7-49), C/o Godrej & Boyce Mfg. Co., Ltd., Lalbaug, Parel, Bombay-12. (1352)
- +Baria, Dhanjishaw Jamshedji, A. (1-7-49), Virbhaiji Pardiwalla Building, 168, Bora Bazar Street, Fort, Bombay. (1285)
- †Baria, Homi Pirojshaw, B.Com., A. (18-9-52), C/o Mrs. S. M. Dastoor, Wool House, 183, Dharamtalla Street, Calcutta. (2283)
- Baria, Kaikushru Edujee, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (S. B. Billimoria & Co., Bashir Bagh Road, Hyderabad (Deccan.) A. (1-7-49), F. (22-6-51),
- Baria, Pestonji Dinshawjee, B.A., A. (1-7-49), 8, Rustom Baug, (1182)
- Barma, Nityananda Biswas, B.Com., A. (1-9-53), Kathuripara, P. O. Krishnagar, (2637)Distt. Nadia.
- Basak & Co., (Suryyalal Basak), No. 6, Old Post Office Street, Temple Chambers, Ground Floor, Calcutta.
- Basak, Suryyalal, B.Com., A. (28-5-53), Basak & Co., 6, Old Post Office Street, Temple Chambers, Ground Floor, Calcutta. (2519)
- Basanna, Havinal, B.Com., A. (16-9-53), 24, Car Street, Bellary. (2669)
- Basant Ram & Sons, (Balak Ram Pandya), Lakshmi Insurance Building, 3rd Floor, Ajmeri Gate Extension, New Delhi.
- Basant Ram & Sons (Satyavant Pandya), Kaiserbagh Circus, Lucknow.
- †Basri, K. Nagappa, B.A., A. (1-7-49), General Manager and Secretary, The Karnataka Bank Ltd., P.B. No. 113, Mangalore—3. (1167)
- Bastikar, Shankar, Ramakrishna, B.Com., LL.B., F.S.A.A., A. (1-7-49), F. (8-4-52), **Dhanbhoora & Co.**, 52, Alli Chambers, Medows Street, Fort, Bombay-1.
- Basu & Co., (K. L. Basu), 19A, Chowringhee Road, First Floor, Leslie House, Calcutta-13.
- Basu (A.) & Co., (A. Basu and A. C. Basu), 8/2, Hastings Street, Calcutta.
- Basu, Ajit Kumar, B.Sc., B.Com., A. (16-2-52), 20-B, Nalin Sarcar Street, Calcutta—4. (2158)
- Basu, Amal Chandra, B.Com., A. (1-4-53), A. Basu & Co., 8/2, Hastings Street, Calcutta-1, (2452)
- ı, Amulya Chandra, B.Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), A. Basu & Co., 8/2, Hastings Street, Calcutta—1. (312)
- Basu (A. L.) & Co., (A. L. Basu), 9/B, Kirti Mitra Lane, Calcutta-4.
- Basu, Ananda Lal, M.A., B.Com., A. (27-9-51), A. L. Basu & Co., 9/B, Kirti Mitra Lane, Calcutta—4. (2083)
- Basu, Arun Kumar, B.Sc., A. (1-7-49), F. (16-8-49), 44, Vidyasagar Street, Calcutta. (786)

- Basu, Arun Kumar, B.Com., A. (7-3-51), G. Basu & Co., 6, Hastings Street, Calcutta. (1967)
- Basu Banerjee & Co., (P. C. Basu and K. P. Banerjee), 8/2, Hastings Street, 3rd Floor, Calcutta.
- †Basu, Bhupendra Nath, B.A., A.S.A.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co., Ltd., 8, Netaji Subhas Road, Calcutta—1. (1398)
- Basu (D.) & Co., (A. K. Chattopadhyay), 10, Old Post Office Street, Calcutta.
- Basu (G.) & Co., (G. Basu, G. Saha and A. K. Basu), 6, Hastings Street, Calcutta.
- Basu Gurugobinda, B.A., F.S.A.A., J. P., A. (1-7-49), F. (16-8-49), G. Basu & Co., 6, Hastings Street, Calcutta. (2)
- Basu, Jagadish Chandra, B.A., A. (1-7-49), F. (13-2-51), C/o The Imperial Tobacco Co. of India Ltd., 37, Chowringhee, Calcutta—16. (878)
- Basu, Kanai Lal, B.Com., A. (5-2-53), Basu & Co., Leslie House, 19-A, Chowringhee Road, 1st Floor, Calcutta—13. (2392)
- Basu Mallik & Mukherjee, (S. N. Basu Mallik), No. 1, British Indian Street, Calcutta—1.
- Basu, Manindranath, B.Sc., G.D.A., A. (1-7-49), F. (5-12-52), with S. R. Batlibot & Co., 1-B, Old Post Office Street, Calcutta. (355)
- Basu (N.) & Co., (Nilambar Basu), 3-1, Bankshall Street, 2nd floor, Calcutta-1.
 Basu, Nilambar, B.Com., A. (5-2-54), N. Basu & Co., 3-1, Bankshall Street, 2nd floor, Calcutta-1. (2790)
- †Basu, Niraj Kumar, B.Com., A. (1-7-49), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings, Calcutta—1. (961)
- †Basu, Niranjan, B.Com., A. (24-4-52), No. 1, Prince Golam Mohamed Road, P.O. Kalighat, Calcutta—26. (2198)
- Basu (P.) & Co., (P. Basu), 7, Old Post Office Street, Calcutta-1.
- Basu, Panchanan, B.Com., G.D.A., A. (1-7-49), F. (15-7-51), P Basu & Co., 7, Old Post Office Street, Calcutta—1. (480)
- †Basu, Paresh Chandra, B.Sc., B.Com., A. (19-6-53), Asstt. Accounts Officer, Damodar Valley Corporation, P.O. Maithon, Dt. Manbhum. (2539)
- †Basu, Praphulla Chandra, A.S.A.A., A. (1-7-49), 11, Raja Basanta Roy Road, Kalighat, Calcutta. (1418)
- Basu (P. K.) & Co., (A. K. Ray Moulik), 3, Mangoe Lane, Calcutta.
- Basu, Prasanta Kumar, B.Com., A. (4-12-50), Monoharpukur Second Lane, Calcutta—26. (1913)
- †Basu, Prashanta Kumar, M.Sc., A.S.A.A., A. (12-10-50), Assistant Accountant, Burmah-Shell Oil Storage & Distributing Co. of India Ltd., 40, Ballard Estate, Bombay—1. (1882)
- Basu, Prodyot Kumar, B.Sc., A.S.A.A., A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range, Calcutta. (515)
- Basu, Prohlad Chandra, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Basu Banerjee & Co., 8/2, Hastings Street, Second Floor, Calcutta. (138)
- Basu (R. M.) & Co., (R. M. Basu), 8, The Crescent, P.O. Burnpur.
- Basu, Ramani Mohan, B.Com., A. (17-4-50), R. M. Basu & Co., 8, The Crescent, P.O. Burnpur. (1697)
- Basu, Ranjan, B.Com., A. (16-4-52), 2, Creek Row, Entally P.O., Calcutta—14. (2190)
- Basu, Ranjit Kumar, B.Com., A. (22-9-53), 24, Hyat Khan Lane, Calcutta-9. (2676)
- †Basu, Rathindra Nath, G.D.A., A. (1-7-49), Jadavpur Colony, P.O. Jadavpur College, Calcutta—32. (1448)
- Basu (S.) & Co., (S. K. Basu), 10, Old Post Office Street, Calcutta-1.
- Basu (S. K.) & Co., (S. K. Basu), Temple Chambers, 6, Old Post Office Street, Calcutta—1.
- †Basu, Sailendra Kumar, B.Sc, A.C.W.A. (Lond.), A. (1-7-49), Cost Accounts Officer, Tariff Commission, Nicol Road, Ballard Estate, Bombay-1. (741)
- Basu, Samarendra Kumar, B.Sc., A. (1-7-49), F. (5-10-50), S. Basu & Co., 10, Old Post Office Street, Calcutta. (403)
- †Basu, Samarendra Nath, B.Com., A. (11-8-50), 238-B, Lower Circular Road, Calcutta—20. (1819)

- Basu, Samir Kumar, A.S.A.A., A. (26-10-51), 74/1, Harrison Road,
- †Basu, Satyendra Kumar, B.A., A. (1-7-49), Assistant Commissioner, Commercial Taxes, 5/1, Garcha First Lane, Ballygunge, Calcutta—19. (1191)

 Basu, Sisir Kumar, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), S. K. Basu & Co., Temple Chambers, 6, Old Post Office Street, Calcutta. (391)
- Basu Mallik (S. N.) & Co., (S. N. Basu Mallik), 1, British Indian Street, Calcutta—1. (10-12-49), Basu Mallik &
- Basu-Mallik, Sambhu Nath, B.A., A. (1-7-49), F. (10-1 Mukherjee, No. 1, British Indian Street, Calcutta. (958)
- Bathgate, Gordon Murray, O.B.E., C.A. (Scotland), A. (1-7-49), F. (16-8-49), A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (16)
- tBatliboi, Jamshed Rustomji, A. (1-7-49), F. (16-8-49), with Batliboi & Purohit, National Insurance Building, 204, Hornby Road, Fort, Bombay. (37)
- Batliboi & Purohit, (B. D. Birdy, K. S. Kshirsagar, V. H. Deshpande, D. V. Sowani, and N. T. Dalal), National Insurance Building, 204, Hornby Road, Fort, Bombay.
- Batliboi, Purohit & Darbari, (M. D. Darbari), 8, Old Post Office Street, Calcutta,
- Batlibol (S. R.) & Co., (V. F. Viccajee, M. S. Davar, N. F. Master, and P. M. Narielvala), 1-B, Old Post Office Street, Calcutta—1.
- Batra & Co., (Shadi Lall Batra), 20/21, Basti Har Phool Singh, Sadar Bazar, Delhi. Batra, Shadi Lall, B.A., A. (1-7-49), Batra & Co., 20/21, Basti Har Phool Singh, Sadar Bazar, Delhi. (1318)
- †Baxi, Kaushikrai Kantilal, B.Com., A. (11-10-52), Prem Mandir, Rajkot C. S. Saurashtra. (2311)
- Beatty, W., A. (1-7-49), Grace Cottage, Civil Lines, Ajmer. (1572)
- †Beavis, Edward Frank Campbell, A.S.A.A., A. (1-7-49), C/o Burmah-Shell, P.O. Box No. 360, Calcutta. (1431)
- Bengani (S. M.) & Co., (S. M. Bengani), Temple Chambers, 6, Old Post Office Street, Calcutta.
- Bengani, Sardarmall, B.Com., A. (9-2-53), S. M. Bengani & Co., Temple Chambers. 6, Old Post Office Street, Calcutta. (2396)
- Bhadani & Co., (L. C. Bhadani), Goga Gate, Bikaner.
- Bhadani, Lal Chand, A. (25-3-54), Bhadani & Co., Goga Gate, Bikaner. (2813)
- Bhaduri, Hirendra Nath, B.Sc., A. (10-4-51), G. Sanyal & Co., Temple Chambers. 6, Old Post Office Street, Calcutta—1. (1982)
- Bhagat (D. R.) & Co., (D. R. Bhagat), 17/4, Rajendranagar, Karol Bagh, New Delhi---5.
- Bhagat, Desraj Rochiram, A. (2-5-51), D. R. Bhagat & Co., 17/4, Rajendranagar. Karol Bagh, New Delhi-5. (1993)
- †Bhagat, Rustom Manekshaw, A. (2-4-52), Colonel Bapubha Bungalow, Navapara, Bhavnagar. (2185)
- †Bhagvat, Moreshwar Nilkanth, G.D.A., A. (1-7-49), Nana Buildings, Poibavdi, Parel, Bombay—12. (593)
- Bhagwat, Pandurang Gangadhar, G.D.A., A. (1-7-49), F. (16-8-49), P. G. Bhagwat, Jiji House, 17, Raveline Street, Fort, Bombay. (131)
- Bhagwat (P. G.), (P. G. Bhagwat), Jiji House, 17, Raveline Street, Fort, Bombay.
- Bhagwat, Raghunath Bhaskar, G.D.A., A. (1-7-49), F. (16-8-49), Rajarampuri, Kolhapur. (330)
- Bhagwat, Sadashiv Ganesh, A. (1-7-49), F. (16-8-49), 4, Goregaonkar Buildings. Top Floor, Bombay-4. (766)
- Bhagwat, Trimbak Narayan, A. (1-7-49), 70, Budhwar, Poons-2. (1274)
- Bhagwat, Vinayak Shankar, A. (22-10-53), 7, Paranjape 'B' Scheme, Road No. 3. Bombay—24. (2688)
- +Bhaimia, Yusuf Ebrahim, M.A., B.Sc. (Econ.), A.C.A. (England & Wales), A. (1-7-49), c/o A. F. Ferguson & Co., Writers Chambers, Dunolly Road, off McLeod Road, P.O. Box No. 4716, Karachi—2. (1512)
- Bhalerao, Suresh Shamraj, B.Com., A. (24-11-53), Rai Rayan Deodi, Shah-ali-Bunda. Hyderabad-Dn. (2740)

- †Bhalla, Anand Prakash, M.A., A.S.A.A., A. (28-12-50), C/o Burmah-Shell House, Currimbhoy Road, Ballard Estate, Bombay. (1930)
- Bhalla (J. C.) & Co., (J. C. Bhalla), Servants of India Insurance Co. Premises, 7, Prem House, Connaught Place, New Delhi.
- Bhalla, Jagdish Chander, B.A., A. (1-7-49), F. (16-8-49), J. C. Bhalla & Co., Servants of India Insurance Co. Premises, 7, Prem House, Connaught Place, New Delhi. (805)
- Bhandari & Co., (Narpatmal Bhandari), C/o Surajmal Gouti, 157/161, Princess Street, Bombay—2.
- Bhandari, Ajeet Singh S., B.Com., A. (27-11-52), Haji Mansion, 1st Floor, 5th Road, Khar, Bombay. (2335)
- Bhandari, Karansingh Motilal, B.Com., A. (20-7-53), Bohara Bhandari & Co., Chatramwala Upasara, Bara Bazar, Udaipur. (2558)
- Bhandari, Mahaveer Raj, B.Com., A. (29-12-53), Singhi Park, 48, Gariahat Road, Calcutta—19. (2758)
- Bhandari, Narpat Mal, B.Com., A. (4-2-54), Bhandari & Co., C/o Surajmal Gouti, 157/161, Princess Street, Bombay—2. (2788)
- †Bhandari, Prakash Nath, B.A., B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), C/o The Comptroller & Auditor General of India, 3, Mansingh Road, New Delhi. (327)
- †Bhandari, Ranjeet Mal, B.Com., A. (1-7-49), Comptroller of Accounts, Nepamills, P.O. Nepanagar, Dist. Nimar., (1199)
- †Bhandari, Rajinder Mohan, B.A., A. (1-4-54), C/o Dunlop Rubber Co., "Dunlop House", Free School Street, Calcutta. (2825)
- †Bhandari, Shripal Chand, B.Com., A. (9-6-52), C/o Macneill & Barry Ltd., 2, Fairlie Place, Post Box No. 15, Calcutta—1. (2220)
- Bhandari, Sukhpal Chand, B.Com., A. (18-4-53), Hira Bagh, Ram Bagh Road, Jaipur. (2470)
- Bhansali, Budh Raj, B.Com., B.L., A. (1-7-49), F. (1-4-54), 12, Netaji Subhas Road, Ground Floor, Calcutta. (1438)
- Bhansali, Niranjan Hargovandas, B.Com., A. (8-11-53), 73, Marine Drive, Ishver Nivas, 3rd Floor, Block No. 16, Bombay-1. (2720)
- Bhansali (R. N.) & Co., (R. N. Bhansali), Thaoomal House, 2nd Floor, Cawasji Patel Street, Nanabhai Lane Corner, Fort, Bombay.
- Bhansali, Ravivadan, Narbheram, B.A., A. (18-2-53), R. N. Bhansali & Co., Thaoomal House, 2nd Floor, Cawasji Patel Street, Nanabhai Lane Corner, Fort, Bombay. (2420)
- Bhargav (S. J.) & Co., (S. J. Bhargav), 25, Bank Street, Fort, Bombay-1.
- Bhargav, Shantilal Jaishankar, B.Com., A. (16-2-52), S. J. Bhargav & Co., 25, Bank Street, Fort, Bombay—1. (2160)
- Bhargava & Co., (Maheshnarain Bhargava), 16, Jehangirabad Mansion, Mahatma Gandhi Marg, Hazratganj, Lucknow.
- Bhargava (B. R.) & Co., (B. R. Bhargava), Bhrigu Niwas, Chuna Mandi, Paharganj, New Delhi.
- Bhargava, Bal Raj, B.A. (Com.), A. (1-7-49), B. R. Bhargava & Co., Bhrigu Niwas, Chuna Mandi, Paharganj, New Delhi. (1436)
- Bhargava (I. D.) & Co., (I. D. Bhargava), K. E. M. Road, Bikaner.
- Bhargava, Ishwar Dayal, B.A., A. (1-7-49), F. (30-6-50), I. D. Bhargava & Co. K. E. M. Road, Bikaner. (948)
- Bhargava, Ishwari Prasad, A. (1-7-49), F. (16-8-49), "Ishwar Bhawan", Beawar. (1570)
- †Bhargava, Kailash Prasad, A. (1-7-49), C/o International Combustion (India) Ltd. 101, Park Street, Calcutta—16. (1407)
- Bhargava, Maheshnarain, A. (1-7-49), F. (16-8-49), Bhargava & Co., 16, Jehangirabad Mansion, Hazratganj, Lucknow. (714)
- Bhargava, Mukut Beharilal, A. (1-7-49), Behind Chitra Talkies, Lashkar, Gwalior. (1559)

- Bhargava (P. S.) & Co., (P. S. Bhargava), 7, Shyam Sunder Building, The Mall, Kanpur.
- Bhargava, Prahlad Sharan, B.Com., A. (1-7-49), P. S. Bhargava & Co., 7, Shyam Sunder Building, The Mall, Kanpur. (1467)
- Bhargava, Ramesh Chandra, B.Com., LL.B., A. (1-7-49), R. Chandra & Co., Dr. B. N. Varma Road, Lucknow. (1495)
- Bharucha & Co., (S. S. Bharucha), C/o Chunilal Karsondas & Co., 146, Hornby Road, Fort, Bombay.
- Bharucha, Dinshaw Ratanshaw, A. (1-7-49), R. S. Bharucha & Co., Jehangir Mansion, 1st Marine Street, Fort, Bombay. (1313)
- Bharucha, Kavas Dosabhai, G.D.A., A. (1-7-49), Khurshed House, 604-D, Lady Jehangir Road, Parsi Colony, Dadar, Bombay-14. (392)
- Bharucha (R. S.) & Co., (R. S. Bharucha and D. R. Bharucha), Jehangir Mansion, 1st Marine Street, Fort, Bombay.
- Bharucha, Ratansha Shapurji, G.D.A., A. (1-7-49), F. (16-8-49), R. S. Bharucha & Co., Jehangir Mansion, 1st Marine Street, Fort, Bombay. (191)
- Bharucha, Sorabji Savakshaw, A. (12-7-50), **Bharucha & Co.**, C/o Chunilal Karsondas & Co., 146, Hornby Road, Fort, Bombay. (1798)
- Bharucha, Sorab Khurshedji, B.Com., A. (1-7-49), F. (16-8-49), G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (389)
- Bhaskara Rao, Tadinada, B.A., A. (1-7-49), Achantavari House, Kanukolanuvari Street, Powerpeta, Eluru. (West Godavary Dist.). (973)
- Bhaskara Reddy, K. S., B.Com., A. (22-1-54), 142/14, Subedar Street, Chittoor. (2778)
- Bhathena, Dinyar Darabsha, B.Com., A. (23-10-52), C/o Parsee Trading Co., Vithal Sayana Bldg., Lohar Chawl, Bombay—2. (2318)
- Bhatla (A. S.) & Co., (A. S. Bhatla), Burn Bastion Road, Delhi.
- Bhatia, Avtar Singh, B.Com., A. (1-7-49), F. (12-2-50), A. S. Bhatia & Co., Burn Bastion Road, Delhi. (570)
- Bhatia (D.) & Co., (D. R. Bhatia), Sadar Bazar, Delhi.
- Bhatia, Dev Raj, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), D. Bhatia & Co., Sadar Bazar, Delhi. (584)
- Bhatia, Jag Mohan Lal, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), **A. F. Ferguson & Co.**, Scindia House, P.O. Box No. 24, New Delhi. (885)
- †Bhatia, Narsingh Dev, B.A., A. (12-2-52), 47, The Mall, Delhi. (2139)
- Bhatia, Santokh Singh, A. (1-7-49), Sodhbans & Co., Commercial Building, Mahatma Gandhi Road, Kanpur. (1549)
- Bhatia, Shanker Mulji, B.Com., A.S.A.A., A. (26-4-52), Gondalia & Mandviwalla, Hamam House, Hamam Street, Fort, Bombay—1. (2202)
- †Bhatia, Shantikumar Gordhandas, B.Com., A. (20-11-50), 398C, Old Halai Bhatia Mahajanwadi, 3rd Floor, Room No. 67, Kalbadevi Road, Bombay—2. (1904)
- Bhatnagar (C. S.) & Co., (C. S. Bhatnagar and J. K. Jain), 64, Regal Building, New Delhi.
- Bhatnagar, Chetanya Swaroopa, M.A., B.Com., A. (1-7-49), F. (1-6-50), C. S. Bhatnagar & Co., 64, Regal Buildings, New Delhi. (984)
- Bhatnagar, Jagdish Swarup, B.Com., A. (5-2-54), C/o Shri Kishan Swarup, C.T.I., Western Rly., Abu Road. (2794)
- Bhatnagar (R. N.) & Co., (R. N. Bhatnagar), 79, New Anaj Mandi, Sadar Bazar, Delhi—6.
- †Bhatnagar, Raghuvansh Kumar, B.A. (Com.), A. (4-12-53), 2114, Masjid Khajoor, Delhi—6. (2747)
- Bhatnagar, Ram Narain, B.A. (Com.), LL.B., A. (4-2-54), R. N. Bhatnagar & Co., 79, New Anaj Mandi, Sadar Bazar, Delhi--6. (2784)
- Bhatt, Ashwini Kumar, B Com., A. (25-8-50), Opp. Bridge, Kutcheri Road, Sojati Gate, Jodhpur. (1854)
- Bhatt, Balubhai Pranshanker, G.D.A., A. (1-7-49), F. (16-8-49), Balubhai P. Bhatt & Co., Shri Krishna Niwas, 1st Floor, Kalbadevi Road, New Silk Market, Bombay—2. (624)

- Bhatt, Devshanker Nagji, G.D.A., A. (1-7-49), F. (30-12-52), C/o Associated Industrial Development Co. Ltd., 67, Stephen House, 4, Dalhousie Square East, Calcutta—1. (637)
- Bhatt, Dinubhai Labhshanker, G.D.A., A. (1-7-49), F. (16-8-49), Dinubhai & Co., 65, Mahatma Gandhi Road, Fort, Bombay—1. (102)
- Bhatt (J. L.) & Co., (J. L. Bhatt), Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort, Bombay.
- Bhatt, Jayantilal Lallubhai, A. (1-7-49), F. (12-3-50), J. L. Bhatt & Co., Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort, Bombay. (681)
- Bhatt, Labhshanker Gaurishanker, G.D.A., A. (1-7-49), F. (16-8-49), "Raskunj", Dharngadhra, (626)
- Bhatt, Laxmishanker Harjiwan, G.D.A., A. (1-7-49), F. (11-11-49), 53, Borá Bazar Street, Fort, Bombay—1. (77)
- Bhatt (M. J.) & Co., (M. J. Bhatt), 14, Hamam Street, Fort, Bombay-1.
- Bhatt, Maganlal Lallubhai, A. (5-7-50), with Ambalal Thakkar & Co., 49, Apollo Street, Fort, Bombay. (1778)
- Bhatt, Mohanlal Jagjivan, G.D.A., A. (1-7-49), F. (16-8-49), M. J. Bhatt & Co., 14, Hamam Street, Fort, Bombay—1. (268)
- Bhatt, Surendraprasad Chhaganlal, B.Com., A. (1-4-53), Surendra Bhatt & Co., 22, Apollo Street, Fort, Bombay—1. (2459)
- Bhatt, Vidyaranyapuram Babu, M.A., A. (16-5-50), No. 316, 14th Cross Road, II Block, Jayanagar, Bangalore. (1719)
- †Bhattacharjee, Krishnadas, B.Com., A. (19-12-53), Midland House, 2/C, Hayat Khan Lane, Calcutta—9. (2756)
- Bhattarhariya (S. K.) & Co., (S. K. Bhattachariya and S. K. Sen), 7, Old Post Office Street, Ground Floor, Opp. High Court, Calcutta, also at Howrah.
- Bhattachariya, Sudhir Kumar, A. (1-7-49), F. (11-9-50), S. K. Bhattachariya & Co., 7, Old Post Office Street, Ground Floor, Opp. High Court, Calcutta. (997)
- Bhattacharjee (H.) & Cq., (H. Bhattacharjee), 5, Clive Ghat Street, 1st Floor, Calcutta—1.
- Bhattacharjee, Hrishikesh, B.Sc., G.D.A., A. (1-7-49), F. (16-11-51), H. Bhattacharjee & Co., 5, Clive Ghat Street, 1st Floor, Calcutta—1. (954)
- †Bhattacharya, Nitis Chandra, B.Com., A. (12-12-49), 39/A, Ramkamal Street, Kidderpore, Calcutta. (1627)
- Bhattacharya (P. C.) & Co., (P. C. Bhattacharyya), 10, Hastings Street, Calcutta—1.
- Bhattacharya, Piyus Kanti, B.Com., A. (30-10-53), 95, Chittaranjan Avenue, Calcutta—12. (2708)
- Bhattacharya (S. P.) & Co., (S. P. Bhattacharya), Bentinck House, P-15, Bentinck Street, Calcutta—1.
- Bhattacharya, Sasthipada, B.Com., A. (1-7-49), F. (1-4-54), S. P. Bhattacharya & Co., Bentinck House, P-15, Bentinck Street, Calcutta—1. (1402)
- Bhattacharyya, Ajit Kumar, B.A., G.D.A., A. (1-7-49), 18, Ramananda Chatterjee Street, Western Block, P.O. Amherst Street, Calcutta—9. (1357)
- Bhattacharyya, Girija Kumar, B.A., G.D.A., A. (1-7-49), F. (23-1-51), 51-B, Kailash Bose Street, Calcutta—6. (738)
- †Bhattacharyya, Kalinarayan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Chief Accountant, Kanpur Development Board, Kanpur. (451)
- Bhattacharyya, Manabendra, B.Com., A. (4-9-52), 11, Old Post Office Street, Calcutta—1. (2266)
- Bhattacharyya, (N. C.) & Co., (N. C. Bhattacharyya), 1-B, Old Post Office Street, Calcutta—1.
- Bhattacharyya, Narayan Chandra, B.Com., A. (26-11-49), N. C. Bhattacharyya & Co., 1-B, Old Post Office Street, Calcutta—1. (1624)
- Bhattacharyya, Purna Chandra, B.Sc., B.Com., A. (12-11-53), P. C. Bhattacharya & Co., 10, Hastings Street, Calcutta—1. (2724)

- Bhattacharyya, Ram Kishore, B.Com., A. (1-7-49), Ray & Bhattacharya, 8, Old Post Office Street, Calcutta. (1244)
- †Bhattacharyya, Santosh Kumar, B.Sc., B.Com., A. (2-9-50), 19/1, Dover Road, Ballygunj, Calcutta—19. (1860)
- †Bhattacharyya, Shambhu Nath, B.Com., A. (14-8-50), Agricultural Income-tax Officer, Jalpaiguri Range, Jalpaiguri. (1822)
- †Bhattacharyya, Subhas Chandra, B.A., A. (20-7-53), 2/1B, Ritchie Road, Calcutta—19. (2557)
- Bhatty (I. S.) & Co., (I. S. Bhatty, S. S. Bhatia and M. S. Bhatty), Commercial Building, Mahatma Gandhi Road, Kanpur.
- Bhatty, Ishwar Singh, G.D.A., A. (1-7-49), F. (16-8-40), Sodhbans & Co., Commercial Buildings, Mahatma Gandhi Road, Kanpur. (382)
- Bhatty, Manjit Singh, M.Com., A. (23-1-53), Sodhbans & Co., Commercial Buildings, Mahatma Gandhi Road, Kanpur. (2377)
- Bhaumik (K.) & Co., (K. P. Bhaumik), 10, Hastings Street, Calcutta-1.
- Bhaumik, Kanu Pada, B.Com., A. (22-4-50), K. Bhaumik & Co., 10, Hastings Street, Calcutta—1. (1703)
- Bhavnagri, Ratanji Nowroji, B.A., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Bombay. (746)
- Bhaya, Naval Kaikhushroo, A. (1-4-54), 75, Mint Road, Fort, Bombay. (2826)
 Bheemasena Rao, M., A. (12-7-50), 19/20, 5th Road, (Corporation No. Q38 3),
 Chamarajapet, Bangalore City. (1803)
- †Bhesania, Merwanji Nusserwanji, A.S.A.A., A. (19-8-50), Manager, The Stock Technique Ltd., Cama Building, Dalal Street, Fort, Bombay. (1834)
- Bhide, Vaman Ganesh, B.Com., A. (25-3-50), Gadre & Bhide, 381, Shanvar Peth, Near Kanyashala, Poona—2. (1688)
- Bhimeswara Rao, Kolagotla, B.Com., G.D.A., A. (29-2-52), F. (2-5-52), Kolagotla & Co., Powerpeta, Eluru. (2171)
- Bhogilal Chimanial Shah & Co., (B. C. Shah), 418, Kalbadevi Road, Chhotalal Bhuvan, Bombay, also at Jaipur.
- Bhoj Raj, B Cam., A. (10-4-51), Gulzar Houz, Charkaman, Hyderabad (Dn.). (1980)
- †Ehukhanwala, Dhansukhlal Vijubhai Atmaram, B.Com., G.D.A., A. (1-7-49), Sunderwan, Ghodbunder Road, Vile-Parle, Bombay—24. (825)
- †Bhukhanwala, Tansukhlal Sakerlal Atmaram, B.Com., A. (1-7-49), Shri Ramnivas, 2nd Floor, Dadabhoy Road, Vile-Parle (West), Bombay—24. (1220)
- Bhusan, Chandra, B.A. (Com.), A. (1-7-49), F. (29-6-53), R. S. Gupta & Co., Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk, Delhi. (1247)
- Bhuwania (M. L.) & Co., (M. Bhuwania), 17, Vivekananda Road, Calcutta-7.
- Bhuwania, Motilal, B.Com., A. (16-2-54), M. L. Bhuwania & Co., 17, Vivekananda Road, Calcutta—7. (2800)
- Bilimoria, Bapuji Burjorji, G.D A., A. (1-7-49), 32, Khetwadi 12th Lane, Bombay—4. (36)
- Billimoria, Bhicajee Shapoorjee, J. P., F.S A.A., A. (1-7-49), F. (16-8-49), S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Fort, Bombay—1. (289)
- †Billimoria, Jal Shapoorjee, A. (1-7-49), 21, Cuffe Parade, Colaba, Bombay. (995)
- Billimoria (S. B.) & Co., (S. B. Billimoria, B. S. Billimoria, N. R. Paymaster, R. N. Bhavnagri, M. D. Dubash and H. B. Dhondy), 113, Mahatma Gandhi Road, Fort, Bombay.
- Billimoria (S. B.) & Co., (S. B. Billimoria, B. S. Billimoria, N. R. Paymaster, R. N. Bhavnagri, M. D. Dubash, H. B. Dhondy and K. E. Baria), Bashir Bagh Road, Hyderabad (Dn.).
- Billimoria, Shapoorjee Bomonjee, J. P., A. (1-7-49), F. (16-8-49), S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Fort, Bombay—1. (19)
- Bilpodiwala, Homi Kaikhusru, A. (5-4-50), 758, Parsi Colony, Dadar, Bombay. (1694)
- Bindon, Sydney Albert, A. (1-7-49), F. (16-8-49), "Balmanio," 65, Forest Road, Torquay (England). (324)
- Birdy, Bejoni Dinshawji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Batlibol & Purohit, National Insurance Building, 204, Hornby Road, Fort, Bombay. (4)

- †Birdy, Khurshed Framroz, A. (1-7-49), 33, Ava Chambers, Next to Metro Cinema, Fort Bombay. (850)
- †Biswas, Anil Kumar, B.Com., A. (20-8-51), C/o Turner Morrison & Co. Ltd., Calcutta---1. (2059)
- Mrinal Kumar, M.A., B Com., A. (1-7-49), 4, Tarak Dutt Road, P.O. Ballygunge, Calcutta. (1003)
- Biswas, Prabir Kumar, B.Com., A. (1-4-54), 177/D, Vivekananda Road, Calcutta—6. (2833)
- Biswas (S. K.) & Co., (S. K. Biswas), 5, Hastings Street, Calcutta.
- Biswas, Sudhir Kumar, B.A., A. (1-7-49), F. (16-8-49), S. K. Biswas & Co., 5, Hastings Street, Calcutta—1. (731)
- Blenkinsop, Norman, A. (1-7-49), F. (7-7-51), Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352, Madras. (613)
- †Bode, Dinshaw Ardeshir, B.Com., G.D.A., A. (1-7-49), 618, Jami Lodge, Jame-Jamshed Road, Bombay—14. (1336)
- Bodhankar, Venkatesh Manoharrao, A. (1-7-49), F. (29-4-50), K. K. Mankeshwar & Co., Kingsway, Nagpur. (921)
- Bohara Bhandari & Co., (S. K. Bohara and K. M. Bhandari), 82/86, Abdul Rehman Street, Agiary Cross Lane, Bombay—3, also at Udaipur.
- Bohara, Sampatilal Khemraj, B.Com., A. (1-7-53), Bohara Bhandari & Co., 82-86, Abdul Rehman Street, Agiary Cross Lane, Bombay-3. (2547)
- Bohra (M. R.) & Co., (M. R. Bohra), 579, Station Road, Hyderabad (Dn.).
- Bohra, Mahomedbhoy Rasulbhoy, B.Com., G.D.A., A. (1-7-49), F. (9-10-50), M. R. Bohra & Co., 579, Station Road, Hyderabad (Dn.). (478)
- Archibald John, A. (1-7-49), C/o Tractors (India) Ltd., Victoria House,
- Post Box No. 323, Calcutta. (1514) †Borkar, Bhaskar Pandurang, A. (24-6-50), Chief Accountant, Braithwaite & Co., (India) Ltd., Hide Road, Kidderpore, Calcutta—23. (1768)
- †Borkar, Bhawanishankar Shamrao, A. (24-3-50), C/o Grahams Trading Co. (India)
- †Borkar, Bhawanishankar Shamrao, A. (24-3-50), C/o Grahams Trading Co. (India) Ltd., 16, Bank Street, Fort, Bombay. (1684)
 Borkar, Durga Krishnarao, G.D.A., A. (1-7-49), F. (16-8-49), Borkar & Mazumdar, 1st Floor, Sorab House, 235-237, Hornby Road, Fort, Bombay—1. (692)
 †Borkar, Gopal Shamarao, B.A., A. (1-7-49), Sales-tax Officer, Dharwar & North Kanara, Post Hubli. (1540)
 Borkar & Muzumdar, (D. K. Borkar and M. M. Muzumdar), First Floor, Sorab House, 235-237, Hornby Road, Fort, Bombay—1, also at Belgaum.
 Bose, Amarendra Nath, B Sc., A. (24-6-50), C/o Scott & Pickstock Ltd., 2, Clive Ghat Street, Calcutta—1. (1767)

- Bose (D. N.) & Co., (D. N. Bose), 1, Mangoe Lane, 1st Floor, Calcutta—1.
- Bose, Dulal Nandan, B.Com., B.L., A. (1-7-49), D. N. Bose & Co., 1, Mangoe Lane, 1st Floor, Calcutta—1. (1176)
- Bose (K. C.) & Co., (K. C. Bose), Narayani, 27/29, Brabourne Road, Calcutta—1.
- Bose, Kiron Chandra, G.D.A., A. (1-7-49), F. (27-11-53), K. C. Bose & Co., Narayani, 27/29, Brabourne Road, Calcutta—1. (1289)
 †Bose, Probodh Kumar, B.Com., A. (1-7-49), Accounts Officer, Coal Board, 1,
- Council House Street, Calcutta—1. (801)
- Bose (R. B.) & Co., (S. K. Kar and S. K. Sen), 9, Hastings Street, Calcutta-
- †Bose, Radha Bhusan, M.A., B.Sc., B.Com., A.S.A.A., A. (1-7-49), F. (16-8-49), C/o
 R. B. Bose & Co., 9, Hastings Street, Calcutta. (603)
- Bose, Ranjit Kumar, B.A., LLB., A. (1-7-49), Assistant Controller of Defence
- Accounts, 53/2, Hazra Road, Ballygunge, Calcutta. (1494)
 Bose, Satya Preo, B.Com., LL.B., A.S.A.A., A. (1-7-49), 15/1, Scott Lane,
 Calcutta—9. (1474)
 †Bose, Sauransu, B.A. (Lond.), A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8,
- Netaji Subhas Road, Calcutta. (572)
- Brahmaiah, Munupalli, B.Com., A. (23-4-53), 18/170-A, Radha Krishna Vilas, Gandhinagar, Buckhingampet P.O., Bezwada—2. (2479)
- Brahmayya & Co., (P. Brahmayya), Andhra Insurance Buildings, 337, Chetty Street, Madras, also at Secunderabad.
- Brahmayya & Co., (P. Brahmayya and P. Sambiah), 55, Silver Jubilee Park Road, Bangalore, also at Bellary.
- Brahmayya & Co., (P. Brahmayya and G. V. Ramanuja Rao), 18/146, Besant Road, Gandhinagar, Vijayawada.

- Brahmayya, Parvataneni, B.A., A. (1-7-49), F. (16-8-49), Brahmayya & Co., Andhra Insurance Buildings, 337, Thambu Chetty Street, George Town, Madras. (266)
- Bramhandkar, Dhundiraj Dattaram, G.D.A., A. (1-7-49), F. (18-6-52), Jayendra Mahul, Block 'C', 13, Vincent Road, Dadar, Bombay—14. (1137)
- †Bray, John Patrick, A.C.A. (Eng. & Wales), A. (1-7-49), A. F. Ferguson & Co., Mercantile Bank Building, McLeod Road, P.O. Box No. 4716, Karachi. (617)
- †Brown, John Douglas Keith, A. (1-7-49), 4, Clive Row, Calcutta. (880)
- Brown, Robert Adam, A. (1-7-49), F. (16-8-49), **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (882)
- Budhraja, Dina Nath, A. (12-7-50), C/o Saraswati Sugar Syndicate Ltd., Abdullapur. (District Ambala). (1796)
- Buhariwalla, Soli Aderji, B.Com., A.S.A.A., A. (11-7-50), Central Bank Building, 3rd Floor, Room No. 6, Bruce Street, Fort, Bombay. (1792)
- †Bulsara, Firoze Kaikhushroo, A. (1-7-49), 804-B, Kingsway, Dadar, Bombay. (1237)
- Bulsara, Kaikhushroo Ardeshir, A. (1-7-49), 220, Tardeo Road, Bombay-7. (861)
- Butala, Vasantlal Bhogilal, A. (23-4-53), 56, Dossa House, 4th floor, Gunbow Street, Fort, Bombay. (2483)
- †Butani, Ram Hassasing, A. (1-7-49), 22-A. Motan Building, Bunder Road, Karachi. (539)
- Byramji (S. T.) & Co., (S. T. Byramji Daruwala), Central Bank Building, Fort, Bombay—I.
- †Capey, Thomas Crothers, A. (1-7-49), C/o Price Waterhouse & Co., 31, Mosley Sireet, Newcastle-Upon-Tyne. (England). (1524)
- †Captain, Adi Dhunjishaw, B.Com., A. (15-5-52), Captain House, Vincent Road, Bombay—19. (2207)
- Captain & Co., (H. F. Captain and D. H. Captain), Advani Chambers, 2nd Floor, Sir Phirozeshah Mehta Road, Fort, Bombay.
- Captain, Dara Hormusji, A. (1-7-49), F. (7-1-54), Captain & Co., Advant Chambers, (2nd Floor), Sir Phirozeshah Mehta Road, Fort, Bombay. (1369)
- Captain, Hormusji Framji, G.D.A., A. (1-7-49), F. (3-5-50), Captain & Co., Advani Chambers, 2nd Floor, Sir Phirozeshah Mehta Road, Fort, Bombay. (200)
- Captain, Mcherwanji Cursetji, B.Com., G.D.A., A. (1-7-49), 4, Bandra Hill, Bandra, Bombay. (1349)
- †Chacko, Jacob, A. (3-11-52), Asstt. Manager (Accounts), Parry & Co., Ltd., Dare House, P.O. Box No. 12, Madras—1. (2320)
- †Chadha, Harbans Singh. A. (1-10-53), Auditor, Pb. Co-op. Union, 108, The Mall, Ambala Cantt. (2683)
- Chadha (T. R.) & Co., (T. R. Chadha), 64, Regal Buildings, New Delhi.
- Chadha, Tilak Raj, B.A. (Hons.), A. (1-7-49), F. (14-6-51), T. R. Chadha & Co., 64, Regal Buildings, New Delhi. (1056)
- †Chartanya, Yedavalli Sri Krishna, A.S.A.A., A. (1-7-49), C/o McLeod & Co. Ltd., 3, Netaji Subhas Road, Calcutta. (1511)
- Chakrabarti & Co., (G. C. Chakrabarti), 8/2, Hastings Street, 3rd Floor, Calcutta—1.
- Chakrabarti, Banikantha, B.Sc., A. (12-2-52), J. C. Chakravarti & Co., 14, Pollock Street, Calcutta—1. (2137)
- Chakrabarti, Gopal Chandra, B.Sc., B.Com., A. (9-10-50), Chakrabarti & Co., 8/2, Hastings Street, 3rd Floor, Calcutta—1. (1878)
- Chakrabarti, Priyamohan, M.A., A. (1-7-49), Lovelock & Lewes, 4, Lyons Range, Calcutta. (1423)
- Chakrabarty (B.) & Co., (B. C. Chakrabarty), 12, Old Post Office Street, 2nd Floor, Calcutta—1.
- Chakrabarty, Brindaban Chandra, B.A., G.D.A., A. (7-11-50), B. Chakrabarty & Co., 12, Old Post Office Street, 2nd Floor, Calcutta—1. (1887)
- Chakrabortti, Amal Chandra, B.Com., A. (24-12-53), with S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (2757)
- Chakraborty, Amulya Nath, B.Sc., LL.B., A. (12-7-50), 236, Bow Bazar Street, Flat No. 8, 2nd Floor, Calcutta—12. (1800)

- †Chakravarti, Benoybrata, A.S.A.A., A. (7-9-53), C/o Jardine Henderson Ltd., 4, Clive Row, Calcutta. (2646)
- Chakravarti, Bibhutibhusan, B.Com., A.S.A.A., A. (1-7-49), F. (16-1-51), Chakravarti, Choudhuri & Co., 2, Church Lane, Calcutta. (361)
- Chakravarti Choudhuri & Co., (B. B. Chakravarti), 2, Church Lane, Calcutta-1.
- Chakravarti, Debendranath, M.A., B.L., G.D.A., A. (1-7-49), F. (16-8-49), Ghakravarti Ghosh Guha & Co., 135, Canning Street, Calcutta. (164)
- Chakravarti Ghosh Guha & Co., (D. N. Chakravarti), 135, Canning Street, Calcutta.
 Chakravarti (J. C.) & Co., (J. C. Chakravarti and B. Chakrabarti), 14, Pollock Street, Calcutta—1.
- Chakravarti, Janardon Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), J. C. Chakravarti & Co., 14, Pollock Street, Calcutta—1. (206)
- Chakravarty, Abani Nath, A. (19-8-53), C/o Bengal Waterproof Works (1940) Ltd., 32, Theatre Road, Calcutta. (2613)
- Chakravarty (A. C.) & Co., (A. C. Chakravarty), Temple Chambers, Ground Floor, 6, Old Post Office Street, Calcutta.
- Chakravarty, Amal Chandra, B.Com., A. (7-8-52), A. C. Chakravarty & Co., "Temple Chambers", Ground Floor, 6, Old Post Office Street, Calcutta. (2243)
- †Chakravarty, Annada Charan, M.A., B.L., F.S.A.A., A. (1-7-49), 6-A, Clerk Street, Calcutta. (252)
- Chakravarty, Kshitis Chandra, B.Com., B.L., G.D.A., A. (1-7-49), 9, Lake Place, Calcutta—29. (658)
- Chakravarty (N. C.) & Co., (N. C. Chakravarty), 10, Old Post Office Street, Calcutta.
- Chakravarty, Nares Chandra, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), N. C. Chakravarty & Co., 10, Old Post Office Street, Calcutta. (155)
- Chakravorti (N.) & Co., (N. Chakravorti), 8/2, Hastings Street, Room No. 30, 2nd Floor, Calcutta—1.
- Chakravorti, Niranjan, M.A., A. (1-7-49), F. (24-5-50), N. Chakravorti & Co., 8/2, Hastings Street, Room No. 30, 2nd Floor, Calcutta—1. (864)
- Chalishazar (C. H.) & Co., (C. H. Chalishazar), 2218/2, Manek Chowk, Ahmedabad—1.
- Chalishazar, Chandrakant Himatlal, B.Com., A. (22-1-53), C. H. Chalishazar & Co., 2218/2, Manek Chowk, Ahmedabad—1. (2369)
- Chaluviya, Arkalgud Narasimhamurthy, B.Com., A. (8-7-50), No. 9, First Floor; City Market Buildings, Bangalore—2. (1787)
- Chamarti & Co., (V. Chamarti), Room No. 4, First Floor, Ramchandra Building, 280, Carnac Road, Bombay—2.
- Chamarti, Venkateswarlu, A. (1-7-49), F. (24-7-52), Chamarti & Co., Room No. 4, First Floor, Ramchandra Building, 280, Carnae Road, Bombay—2. (1148)
- †Chanda, Atul Prasad, B.A., A. (1-7-49), Director & Secretary, Britannia Biscuit Co. Ltd., 15, Taratola Road, Alipore, Calcutta—27. (1395)
- Chandabhoy & Jassoobhoy, (H. D. Jassoobhoy and R. C. Divan), Advani Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay—1.
- Chandak (R. S.) & Co., (R. S. Chandak) 'A' Block, Connaught Place, (Behind Post Office), Near Modern Cut Piece Store, New Delhi.
- Chandak, Raghubir Saran, B.Com., A. (28-1-53), R. S. Chandak & Co., 'A' Block, Connaught Place, (Behind Post Office), Near Modern Cut Piece Store, New Delhi. (2383)
- Chandiok, Jagdish Chander, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), Walker, Chandiok & Co., Kashmere Gate, Delhi. (362)
- Chandiok, Swaraj, B.A., A. (1-7-49), F. (3-5-50), with Swaraj Chandiok & Co., No. 20-L, Connaught Circus, New Delhi. (979)
- Chandla, Kedar Nath, B.Sc., A. (1-7-49), F. (16-8-49), Chandla Sharma & Co., 70/1, The Mall, Simla. (744)

- Chandla Sharma & Co., (K. N. Chandla and Lajpatrai Sharma), No. 70/1, Mall, Simla, also at Delhi.
- Chandra (R.) & Co., (R. C. Bhargava), Dr. B. N. Varma Road, Lucknow.
- Chandra, Rabindra Nath, B.Com., A. (17-8-53), 55, Charakdanga Road, Calcutta—10. (2609)
- Chandrakant & Co., (C. V. Pandit, and V. R. Gandhi), Sır Vithaldas Chambers, 16, Apollo Street, Fort, Bombay, also at Veraval.
- Chandramouli, K. V., B.A., A. (22-2-54), 19/20, Filterbed Road, Vellore.
- Chandrasekaran, R., B.Com., A. (1-4-54), with S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta-1. (2841)
- Chandrasekharan, Kaduhanoor Kumaraswamy, B.Com., A. (1-7-49), F. (11-11-49), Sekhar & Co., 6827, Market Street, Secunderabad (Dn.). (937)
- Thandulal & Co., (Chandulal V. Shah), Khandewal Bhuvan, 2nd Floor, 166-170, Dadabhai Nawroji Road, Fort, Bombay.
- handulal M. Shah & Co., (C. M. Shah and V. M. Shah), 268, Gandhi Road, Ahmedabad, also at Bombay.
- Chanduwadia, Jehanbux Shavaksha, B.Com., A. (1-7-49), Wassiamull Building, 'B' Block, 3rd Floor, Grant Roam, Bombay. (942)
- Chapman, Robert Geoffrey, B.A., F.C.A. (Eng. & Wales). A. (1-7-49), F. (16-8-49), A. F. Ferguson & Co., Mercantile Bank Building, McLeod Road, P.O. Box No. 4716, Karachi---1. (371)
- Thari & Co., (A. Varadachari, L. S. Krishnamurthy, K. Swamiuathan and S. Natarajan), "Balachandra", 3. Arantangi Road, Pudukottah also at Karaikudi,
- Shari, Tiruvalliangudi Ramanuja Narasimha, G.D.A., A. (1-7-49), F. (12-3-50), Room No. 46, Mysorc Cafe, Station Road, Hyderabad (Dn.). (153)
- Charles, Frederick Wadden, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London. E.C. 2. (1365)
- Charna, Bapuji Manchershaw, G.D.A., A. (1-7-49), C/o Charna Master & Co., Round Building, Kalbadevi Road, Bombay—3. (575)
- atrath, Buaditta Mal, M.A., F.S.A.A., A. (1-7-4: Tribunal, Government Place West, Calcutta. (167) (1-7-49), Income-tax Appellate Chatrath, Buaditta Mal,
- Chatrath, Jagdish Raj, B.A., A. (1-7-49), F. (12-3-50), Soni Chatrath & Co., 15. Delhi Ajmeri Gate Scheme, Agarwal Building, Echind Kamla Market, New Delhi. (638)
- Chatrath, Man Mohan, B.A. (Com.), LL.B., A. (25-3-53), Chatrath & Sharma, Flat No. 23, 26, Chowringhce Road, Calcutta—13, (2444)
- Chatrath & Sharma, (J. N. Sharma and M. M. Chatrath), 26, Chowringhee Road,
- Calcutta -13, also at Kanpur.
 Chatterjee, Abimukta, CDA, A. (1-7-49), F. (16-8-49), Chatterjee & Chatterjee,
 Lala Lappat Rai Road, Banaras. (197)
- Chatterjer, Amalendu, B.Com., A. (1-7-49), F. (12-12-53), S. N. Banerjea & Co., 10, Old Post Office Street, Calcutta—1. (1328)
- Chatterjee & Chatterjee, (A. Chatterjee), Lala Lajpat Rai Road, Banaras.
- Chatterice (D. P.) & Co., (D. P. Chatterjee, A. C. Bancrjee and S. Datta), 10, Old Post Office Street, Calcutta, niso at Howrah.
- Chatterjee, Debi Prosanna, B.A., B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), D. P. Chatterjee & Co., 10, Old Post Office Street, Calcutta. (455)
 Chatterjee, Kanai Lal, M.A., B.Com., A. (7-11-50), S. Sengupta & Co., 10, Old Post Office Street, Calcutta. (1890)
- (M. Chatterjee), 8/2, Hastings Street, Chatterjee (M.) & Co., Calcutta—1.
- Chatterjee, Mandal, Chakrabarti & Co., (S. K. Mandal), 8/2, Hastings Street, 1st
- Floor, Calcutta—1. Chatterjee, Mukundamurari, B.A., A. (1-7-49), F. (12-1-50), M. Chatterjee & Co., 8/2, Hastings Street, 2nd Floor, Calcutta-1. (964)
- Chatterjee, N. C., A. (1-7-49), F. (16-8-49), Dibrugarh District Club, Dibrugarh. (1573)
- Chatterjee, Probodh Kumar, B.Sc., B.L., G.D.A., A. (1-7-49), 21/6, Aswini Dutta Road, Calcutta—29. (1526) Chatterjee, Prodyat Kumar, G.D.A., A. (1-7-49), 15, Ballygunge Gardens,
- Calcutta—19. (1341)
 Chatterjee (S. K.) & Co., (S. K. Chatterjee, D. N. Banerjee, N. C. Gangopadhay),
 Room No. 6, 3rd Floor, 8/2, Hastings Street, Calcutta—1.

- Chatterjee, Saral Kumar, B.Com., G.D.A., A. (1-7-49), F. (7-6-50), S. K. Chatterjee' & Co., Room No. 6, 3rd Floor, 8/2, Hastings Street, Calcutta—1. (283)
- Chatterjee, Shyama Charan, B.Com., G.D.A., A. (1-7-49), F. (23-3-50), S. K. Mukherjee & Co., 17, Mangoe Lane, Calcutta—1. (385)
- †Chatterjee, Sudhir Kumar, A.S.A.A., A. (1-7-49), 29, Balaram Bose 1st Lane, Calcutta—20. (1503)
- Chatterji (A.) & Co., (A. Chatterji), 11, Old Post Office Street, Calcutta—1.
- Chatterji, Amalendu, B.A., B.Com., A. (1-7-49), F. (1-12-50), A. Chatterjee & Co., 11, Old Post Office Street, Calcutta—1. (1036)
- †Chatterji, Guru Prosad, B.Sc., A.S.A.A., A. (1-7-49), Chief Accountant, Anderson Wright & Co., 7, Wellesley Place, Calcutta. (586)
- Chatterji, Ramesh Chandra, B.Sc., B.L., G.D.A., A. (1-7-49), 172, Dharamtala Street, Calcutta—13. (444).
- Chatterji (S. N.) & Co., (S. N. Chattopadhyay), 20, Strand Road, 1st floor, Calcutta-1.
- Chatterji, Subimal, B.Com., A. (2-6-51), 115-K, Rash Behari Avenue, Calcutta—29. (2009)
- Chattopadhyay, Anil Kumar, M.A., A. (1-7-49), F. (9-11-53), D. Basu & Co., 10, Old Post Office Street, Calcutta. (1332)
- Chattopadhyay, Kumud Bandhu, B.Sc., G.D.A., A. (1-7-49), F. (24-7-52), 131, Indra Biswas Road, Calcutta—2. (407)
- †Chattopadhyay, Nanigopal, M.A. (Com.), A. (14-8-51), C/o H. M. Majumdar & Co., 8, Old Post Office Street, Calcutta. (2047)
- Chattopadhyay, Sati Nath, B.Com., A. (1-7-49), F. (1-4-54), S. N. Chattorji & Co., '20, Strand Road, 1st Floor, Calcutta—1. (672)
- Chaturvedi (B. N.) & Co., (B. N. Chaturvedi), Chaturvedi House, Kasturba Gandhi Road, Kanpur.
- Chaturvedi, Bishamber Nath, B. Com., G.D.A., A. (1-7-49), F. (16-8-49), B. N. Chaturvedi & Co., Chaturvedi House, Kasturba Gandhi Road, Kanpur. (321)
- Chaturvedi (K. R.) & Co., (K. R. Chaturvedi) 1st Floor, Room No. 127, 57, Clive Street, Raja Katra, Calcutta.
- Chaturvedi, Kundey Ram, B.Com., A. (14-3-53), K. R. Chaturvedi & Co., First Floor, Room No. 127, 57, Clive Street, (Raja Katra), Calcutta. (2439)
- †Chaudhari, Shankar Onkar, B.A., B.Com., A. (31-3-52), Kundan Villa, Top Floor, Shivaji Park Road No. 4, Dadar, Bombay—28. (2182)
- Chaudhuri, Ananta Brata, B.Com., A. (15-1-54), U. M. Chaudhurf & Co., 12/1, Old Post Office Street, Calcutta. (2767)
- †Chaudhuri, Bimalesh Ray, B.Sc., B.Com., A. (3-6-50), 93, Harish Mukherjee Road, Calcutta—26. (1759)
- Chaudhuri (N.) & Co., (N. Chaudhuri), 10, Old Post Office Street, Calcutta—1, †Chaudhuri, Narendra Bijay, B.A., A. (21-3-50), Chief Accountant, Goyt. Electric Supply Dept., 153, Ahlone Strand Road, Rangoon. (Burma). (1674)
- Chaudhuri, Nirendralal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49) N. Chaudhuri & Co., 10, Old Post Office Street, Calcutta—1. (464)
- †Chaudhuri, Saroj Kumar, M.A., B.L., A. (1-7-49), Deputy Controller of Accounts, Tata Iron & Steel Co. Ltd., Jamshedpur. (1142)
- Chaudhuri (U. M.) & Co., (U. M. Chaudhuri and A. B. Chaudhuri), 12/1, Old Post Office Street, Calcutta—1.
- Chaudhuri, Upendra Mohan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), U. M. Chaudhuri & Co., 12/1, Old Post Office Street, Calcutta. (49)
- Chellappa (S.) & Co., (S. Chellappa), 69, Big Street, Triplicane, Madras—5.
- Chellappa, S. A. (17-4-50), S. Chellappa & Co., 69, Big Street, Triplicane, Madras— 5 (1699)
- Chengalvaroyan, M. T., B.Com., A. (24-9-53), 66, Linghi Chetty Street, Madras—1. (2679)
- Cherlyan & Cherlyan, (V. K. Cheriyan), Valanjar House, Chetty Street, Kottayam.
- Cheriyan, K. John, B.A., B.L., A. (6-10-52), Karimparampil, Edathua, Tiruvella. (2300)

- Cheriyan, Valanjar Kuruvilla, B. Com., A. (23-8-50), Cheriyan & Cheriyan, Valanjar House, Chetty Street, Kottayam P.O., Travancore. (1849)
- Chhabra, Daya Nand, B.A. (Com.), A. (20-1-54), 7A/31, W. E. Area, Karol, Bagh, New Delhi. (2774)
- †Chhabra, Mulk Raj. A C A. (Eng.' & Wales), A. (18-11-52), C/o Dunlop Rubber Co. (India) Ltd., 57B, Fice School Street, Calcutta—16 (2324)
- Chhabra (S. K.) & Co., (S. K. Chhabra), C/o New Nanking Resturant, 2-G, Conpaught Circus, New Delhi
- Chhabra, Satish Kumar, BA. (Com.), A. (16-2-52), S. K. Chhabra & Co., C/o New Nanking Resturant, 2-G, Connaught Circus, New Delhi. (2149)
- Chhawchharia, Basudeo, B.Com., A.S.A.A., A. (1-7-49), F. (12-8-51), K. N. Gutgutia & Co., 33, Neta₁₄ Subhas Road, Calcutta. (1050)
- Chhogmal & Co., (Chhogmal N. Shah), Sn Vithaldas Chambers, 16, Apollo Street, Fort, Bombay.
- Chhotalal H. Shah & Co., (C. H. Shah, P. M. Almeida and V. P. Bagadthey), Bharucha Building, 1st Floor, Princess Street, Bombay—2.
- Chinoy & Co., (M. Chinoy), 45. Commercial Chambers, Masjid Bunder Road, Bombay—3.
- Chinoy, Malık, LL.B., A. (23-1-53), Chinoy & Co., 45, Commercial Chambers, Masjid Bunder Road, Bombay—3. (2376)
- Chitale (M. P.) & Co., (M. P. Chitale), 10, Alli Chambers, Medows Street, Fort Bombay.
- Chitale, Madhao Purushottam, B.A. (Hons.), A. (1-7-49), F. (9-6-51), M. P. Chitale & Co., 10, Alli Chambers, Medows Street, Fort, Bombay. (1046)
- Chojar (R. L.) & Co., (R. L. Chojar), XVI/6273, Block No. 6, Dev Nagar. Karolbagh, Delhi.
- Chojar, Ram Labhaya, G.D.A., A. (1-7-49), F. (16-9-50), R. L. Chojar & Co., XVI/6273, Block No. 6, Dev Nagar, Karolbagh, Delhi. (207)
- †Chokra, V. N., A. (1-7-49), 5/67, Western Extension, Karolbagh, Delhi. (487)
- Choksey, Narendra Natverlal, B.Com., A. (1-7-49), Banker's House, 34, Chowpatti Road, Behind Wilson College, Bombay—7. (1114)
- †Choksey, Pesi Kushru, B.Com., A. (4-9-52), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings, Calcutta—1. (2270)
- Chokshi (C. C.) & Co., (C. C. Chokshi, H. M. Talati and B. S. Soni), "Girdhar Chambers", Opp. Model Talkies, Gandhi Road, Ahmedabad.
- Chokshi (C. C.) & Co., (C. C. Chokshi, B. N. Pardiwalla and G. H. Palkar), 11. Bruce Street, Fort, Bombay.
- Chokshi, Chinu Chimanlal, B.Com., A. (1-7-49), F. (16-8-49), C. C. Chokshi & Co., 11, Bruce Street, Fort, Bombay. (657)
- Chokshi (M. M.) & Co., (M. M. Chokshi), Palace Road, Tad Falia, Baroda.
- Chokshi, Manilal Madhavlal, B.Com., A. (1-7-49), M. M. Chokshi & Co., Palace, Road, Tad Falia, Baroda. (1192)
- Chokshi, Ranchhodlal Manilal, B.Com., A. (26-8-49), Shah Mehta & Chokshi, 41, Medows Street, Fort, Bombay. (1586)
- Choksy, Rusi Kaikhushroo, Ai (1-7-49), 24, 1st Dhobi Talao Street, Palkhiwalla's House, Bombay—2. (1472)
- †Chopra, Brij Mohan, B.Com., A. (17-2-53), with A. F. Ferguson & Co., Scindia House, New Delbi. (2417)
- Chopra (M. R.) & Co., (M. R. Chopra), 64, Regal Buildings, New Delhi.
- Chopra, Mool Raj, M.A., B Com., A. (4-8-53), M. R. Chopra & Co., 64, Regal Buildings, New Delhi. (2585)
- †Chopra, Pindi Das Harichand, A. (17-8-50), Chief Accountant, B. R. Herman & Mohatta (India) Ltd., Sir Phirozeshah Mehta Road, Fort, Bombay. (1824)
- Chopra (S. P.) & Co., (S. P. Chopra, P. L. Tandon, A. L. Talwar and R. N. Rai), 'F' Block, Connaught Place, Radial Road No. 7, New Delhi.
- Chopra, Suraj Prakash, B.A., B.Com. (Lond.); A.C.A. (Eng & Wales), A. (1-7-49); F. (16-8-49), Chopra Tandon & Co., [Incorporating Chopra (S. P.) & Co., and Tandon (P. L.) & Co.,] 'F' Block, Connaught Place, Radial Road No. 7, New Delhi. (547)

- Chopra Tandon & Co., (S. P. Chopra, P. L. Tandon, A. L. Talwar and R. N. Rai)... 'F' Block, Connaught Place, Radial Road No. 7, New Delhi, also at Kanpur.
- Chothia, Jal Jamshedji, G.D.A., A. (1-7-49), Windsor Chambers, Cawasji Patel Street, Fort, Bombay. (1356)
- †Choudary, Venigalla Pichaiah, B.A., B.Com. (Lond.), A.S.A.A., A. (1-7-49), Accountant Member, Appellate Tribunal, 26, Sterling Road, Cathedral P.O., Madras—6. (1453)
- Choudhari, Sampatsingh, B.Com., A. (3-11-53), with Rustomji N. Mehta & Co., 24, Krishnapuram Main Road, First Floor, Indore. (2717)
- Choudhury, Naresh Chandra, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), 26/C, Creek Row, Calcutta—14. (510)
- Choudhury, Priyanath, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 31-C, Ramkrishna Samadhi Road, Calcutta—11. (51)
- Choudhury, Ram Gopul, B.Com., A. (1-7-49), F. (12-12-52), with S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (1000)
- Choudhury, Sitesh Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Dutt & Choudhury, 2, Clive Ghat Street, Calcutta—1. (420)
- Chowdhury, Sankari Prosad, G.D.A., A (1-7-49), 20, Strand Road, Calcutta. (712)
- Christie, Ernest Kintrea A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road, Calcutta. (1425)
- Chudawala, Manubhai Chundal, A. (1-7-49), Deputy Internal Auditor, B. E. S. & T. Undertaking, Electric House, P.O. Box 192, Bombay—1. (1344)
- †Clerk, Vasantial Chhaganlal, G.D.A., A. (1-7-49), 2nd Parsiwada, Bal Krishna Niwas, 3rd Floor, Room No. 46, Vithalbhai Patel Road, Bombay—4. (704)
- †Coates, Joséph Michael Smith, O.B.E., A., (1-7-49), C/o Price Waterhouse & Co., 31, Morley Street, Newcastle Upon Tyne. (England): '(1522)
- Cole, Frederick Arthur, F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), A. F. Ferguson & Co., Allehabad Bank Buildings, Apollo Street, Bombay. (28)
- Contractor, Dinsha Edalji, A. (1-7-49), Pran-Kanta Building, Khetwadi Back Road, Bombay—4. (793)
- Contractor (H. M.) & Co., (H. M. Contractor and M. H. Contractor), Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort, Bombay.
- Contractor, Huseni Mohammedally, B Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), H. M. Contractor & Co., Mustein Building, 7, Sir Phirozeshah Mehta Road, Fört, Bombay. (388)
- Contractor, Mohsin Huseini, B.Com., A. (17-3-54), H. M. Contractor & Co., Mustafa Building, 7, Sir Phirozeshuh Mehta Road, Bombay. (2811)
- Cooper, Adarji Nowroji, G.D.A., A. (1-7-49), F. (18-10-51), with Sorab S. Engineer-& Co., Dr. Anklesavarias Block No. 2, Kankaria Parsi Colony, Ahmedabad. (524)
- Cooper, Framji Cawasji, B.A., L.L.B., G.D.A., A. (1-7-49), Secretary, Central Bank of India Ltd., Mahatma Gandhi Road, Fort, Benbay. (1149)
- †Cooper, Russi Naveroji, A. (1-7-49), C/o Shri S. N. Cooper, 265, Engineer Building, Princess Street, Bombay. (1002)
- Cooper, Dr. Rustom Cavasjee, M.Com., Ph.D. (Econ.), F.S.A.A., A. (1-7-49), F. (29-11-51), P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Fort, Bombay--1. (1096)
- †Cooper, Sorab Nowrojl, B.Com., G.D.A., A.S.A.A., A. (1-7-49). Deputy Chief Accountant, The Associated Cement Cos. Ltd., No. 1, Queens Road, Bombay. (1292)
- †Corbett, John Thalberg, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Iron-monger Lane, London. E.C. 2. (1366)
- Cornelius & Davar, (D. R. Davar), 51, Esplanade Road, Bombay.
- Crooks, George Reid, A. (1-7-49), F. (16-8-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (364)
- †Culling, Charles Richards, A. (1-7-49). C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London. E.C. 2. (1384)
- †Custis Cody, Herbert William, A. (9-2-53), 2, Auckland Square, Calcutta—16. (2395)
- Daboo, Behram Pirojsha, A. (30-5-51), 1st Floor, Hormund Building, Steater Roads. Bombay—7. (2005)

- †Dadabhoy, Jal Nariman, B.Sc., G.D.A., A.S.A.A., A. (1-7-49), Chief Accountant, Tata Chemicals Ltd., Bombay House, 24, Bruce Street, Fort, Bombay—1. (465)
- Dadachanji, Shavak Phirozesha, M.Com., A. (25-8-53), 37-B, Gool Mahal, Sleater Road, Bombay—7. (2624)
- Dafria & Co., (V. G. Dafria), Cloth Market, Ratlam.
- Dafria, Vardhaman Gulabchand, B.Com., A. (7-10-49), Dafria & Co., Cloth Market, Ratlam. (1611)
- Dakshinamurthy, Karra, B.A., A. (1-7-49), F. (16-8-49), Karra & Co., "Narayan Castle", 10-B, Edward Elliot's Road, Mylapore, Madras—4. (673)
- Dakshnamurthi, K. S., B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 56, Kailasapuram, Tirunelveli Junction. (764)
- Dalal (A. H.) & Co., (A. H. Dalal), Rajabahadur Building, 3rd Floor, 24-B, Hamam Street, Fort, Bombay-1.
- Dalal, Arvind Harmukhrai, B.Com., A. (25-6-51), A. H. Dalal & Co., Rajabahadur Building, 24-B, Hamam Street, Fort, Bombay—1. (2031)
- Dalal, Babubhai Nagindas, B.Com., G.D.A., A. (25-7-50), 143-145, Dadysheth Agiari Lane, Bombay—2. (1810)
- Dalal. (C. L.) & Co., (C. L. Dalal), C/o P. T. Shah & Sons, East & West Building, 55, Apollo Street, Fort, Bombay—1.
- Dalal, Champakial Lalloobhai, G.D.A., A. (1-7-49), F. (12-3-50), C. L. Dalal & Co., East & West Building, C/o P. T. Shah & Sons, 55, Apollo Street, Bombay. (504)
- †Dalal, Chandulal Bhagubhai, B.Com., A. (29-9-52), Municipal Chief Auditor, Ahmedabad Municipal Corporation, Ahmedabad. (2291)
- Dalal, Desal & Kumana, (J. T. Desai, B. E. Kumana and J. V. Agashivala), Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort, Bombay—1.
- †Dalal, Homi Pestonji, A.S.A.A., A.C.I.S., G.D.A., A. (1-7-49), Senior Officer, The Associated Cement Companies Ltd., 1, Queens Road, Bombay. (706)
- Dalal, Kunjvihari Ramanlal, A. (17-11-50), with Natverlal Vepari & Co., Lalgate, Kanpith, Surat. (1902)
- *Dalal & Lakhani, (V. K. Lakhani, and Y. G. M. Dalal), 27, Commercial Chambers, Masjid Bunder Road, Bombay—3, also at Baroda.
- Dalal, Natvarlal Thakordas, B.Com., A. (1-7-49), F. (5-2-53), Batliboi & Purchit, National Insurance Building, 204, Hornby Road, Fort, Bombay. (1085)
- †Dalal, Natverlal Chandulal, B.A., G.D.A., A.I.I.B., A. (1-7-49), Mangal Bhuvan, 3rd Floor, Room No. 25, Mangalwadi, Girgaum, Bombay. (379)
- †Dalal, Phiroze Hirjibhai, M.A., G.D.A., A. (1-7-49), Puran Nivas, 3rd Floor, Arthur Bunder Road, Colaba, Bombay—5. (1117)
- Dalal, Prabhakar Damodar, B.Com., A. (20-8-51), Dalal & Warerkar, Agra Road, Dhulia. (W.K.). (2058)
- Dalal, Ramaniklal Karasondas, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), Dalal & Shah, 49-55, Apollo Street, Fort, Bombay. (111)
- †Dalal, Ruttonshaw Pestonjee, F.S.A.A., A. (1-7-49), F. (16-8-49), Member, Incometax Appellate Tribunal, Plot No. 5, Sleater Road, Bombay--7. (85)
- **Dalal & Shah**, (R. K. Dalal, N. J. Shah and Y. C. Amin), 49-55, Apollo Street, Fort, Bombay.
- **Dalal (S. C.) & Co.,** (S. C. Dalal), Prospect House, 803, Raghunath Dadaji Street, Fort, Bombay—1.
- Dalal, Shantilal Chunilal, B.Com., A. (21-9-49), S. C. Dalal & Co., Prospect House, 803, Raghunath Dadaji Street, Fort, Bombay—1. (1600)
- Dalal & Warerkar, (B. V. Warerkar and P. D. Dalal), 'Agra Road, Dhulia.
- Dalal, Yusuf Gulam Mohmad, B.Com., A. (5-3-53), Dalal & Lakhani, Rasool Khan Balwadi, Panigate Road, Baroda. (2433)
- Dalia, Hasmukh Nathalal, B.Com., A. (28-5-53), 27, Tejpal Scheme, Gopalkrishna Nivas, Vile-Parle (East), Bombay—24. (2520)
- Damania, Homi Merwanji, M.Com., A. (19-8-50), Kapadia Damania & Co., Aga Khan Building, Dalal Street, Fort, Bombay. (1840)
- Daman'a, Panday & Bajan, (D. N. Panday and N. B. Bajan), 3rd Floor, Navasark Building, 240, Hornby Road, Fort, Bombay.

- Damanwala, Ratanshaw Jehangirshaw, A. (5-12-51), Sir Dhunjibhoy Bomanji Building, Coppersmith Street, Mazgaon, Bombay—10. (2118)
- †Damkevala, Hormazdiar Fredoon, A.S.A.A., A. (1-7-49), Internal Audit Officer, The Tata Iron & Steel Co., Ltd., Jamshedpur. (659)
- Damle & Co., (K. S. Damle), 46, Churchgate Street, Islam Building, 3rd Floor, Fort, Bombay.
- Damle, Krishnaji Sakharam, A. (11-2-53), Damle & Co., 46, Churchgate Street, Islam Building, 3rd Floor, Fort, Bombay. (2403)
- †Damle, Narayan Vasudeo, M.A., LL.B., A. (20-8-51). Inspecting Assistant Commissioner of Income-tax, Nagpur. (2060)
- Damle, Raghunath Shankar, B.A. (Hons.), A. (5-7-50), Anandi Chawl, Shastri Hall, Grant Road, Bombay-7. (1782)
- Dandekar, Krishna Raghunath, B.Com., A. (1-7-49), F. (24-8-53), Kolatkar & Dandekar, Comilla Bank Building, 263, Hornby Road, Fort, Bombay—1. (1256)
- Dandeker, Ganesh Mahadev, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), M. K. Dandeker & Co., 16, Moore Street, Madras. (421)
- Dandeker (M. K.) & Co., (G. M. Dandeker, S. B. Dandeker, E. D. Visvanathan, M. B. Shah and V. M. Desai), 16, Moore Street, Second Line Beach, Madras, also at Bangalore.
- †Dandeker, Narayan, I.C.S., A. (1-7-49), C/o The Scindia Steam Navigation Co., Ltd., Scindia House, Ballard Estate, Bombay. (1262)
- Dandeker (S. B.) & Co., (G. M. Dandeker, E. D. Visvanathan, S. B. Dandeker, P. N. Bam, M. B. Shah and V. M. Desai), P-36, Royal Exchange Place Extension, 2nd Floor, Calcutta—1.
- Dandeker, Shankarrao Bhaskarrao, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. B. Dandeker & Co., P-36, Royal Exchange Place Extension, 2nd Floor, Calcutta—1. (147)
- Dani (R. S.) & Co., (R. S. Dani) Naya Bazar, Ajmer.
- Dani, Radhey Shyam, B.Com., A. (21-9-49), R. S. Dani & Co., Naya Bazar, Ajmer. (1594)
- Dara Sorabji, (D. S. Doctor), Hashim Building, 38-40, Churchgate Street, Fort, Bombay.
- Darbari (M. D.) & Co., (M. D. Darbari), 8, Old Post Office Street, Calcutta.
- Darbari, Maneckji Dadabhoy, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), M. D. Darbari & Co., 8, Old Post Office Street, Calcutta. (32)
- †Daroowalla, Nadirshah Ardeshir, B.Com., A.C.I.S., A.S.A.A., A. (1-7-49), Chief Accountant, The New India Assurance Co., Ltd., Esplanade Road, Fort, Bombay. (1410)
- †Daruvala, Jal Khurshedji, B.A. (Hons.), A.S.A.A., A. (25-9-51), Deputy Municipal Commissioner, Bombay Municipal Corporation, Bombay. (2082)
- †Daruvala, Percy Bomanji, B.Com., A. (18-6-51), 664, Roshan Mansion, Parsi Colony, Dadar, Bombay. (2021)
- Daruvalla Jal Cawasji, A.I.C.W.A., A. (1-7-49), "Hardinge House", Gowalia Tank, P.O. Cumballa Hill, Bombay. (201)
- Daruwala, Sham Tehmurasp Byramji, M.Com., A.S.A.A., A. (18-6-51), S. T. Byramji & Co., Central Bank Building, Fort, Bombay—1. (2020)
- Daruwalla, Freddy Kaikhushroo, B.Com., A. (7-12-53), Kavarana Mansion, Naigama Cross Road, Dadar, Bombay. (2748)
- Das, Akshoy Kumar, B.A., B.Com., A. (1-7-49), 100, Harrison Road, Calcutta. (1168)
- Das, Arun Kumar, B.Sc., B.Com., A. (6-10-50), H. C. Das & Co., 1/1, Vansittart Row, Dalhousie Square South, Calcutta—1. (1875)
- Das (B. N.) & Co., (B. N. Das), 2, Clive Ghat Street, Calcutta-1.
- Das, Bhupati Nath, B.Com., A. (28-8-53), B. N. Das & Co., 2, Clive Ghat Street, Calcutta—1. (2635)
- Das & Chatterjea, (R. C. Das), 152, Harish Mukherjee Road, Calcutta-25.
- Das (G.) & Co., (G. C. Das), 3rd Floor, 6, Old Post Office Street, Calcutta-1.
- Das, Ganesh Chandra, B Com., A. (13-8-53), G. Das & Co., 3rd Floor, 6, Old Post Office Street, Calcutta—1. (2600)

- Das, Ghanshyam, B.Com., A. (13-11-53), Ghanshyam Das & Co., K. 31/36, Bhairo Nath, Banaras—1. (2731)
- Das (H. C.) & Co., (II. C. Das & A. K. Das), 1/1, Vansittart Row, Dalhousie Square South, Calcutta.
- Das, Harendra Chandra, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **H. C. Das & Co., 1/1**, Vansittart Row, Calcutta. (42)
- Das, Indra Nath, MA, B.Com., A. (2-5-51), 9, Hastings Street, Calcutta—1. (1994)
- Das (J. C. & Co., (B. K. Scn Gupta & S. N. Sen Gupta), 135, Canning Street, Calcutta—1.
- Das, Manindra Chandra, B.A., A.S.A.A., A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range, Calcutta. (1304)
- Das (N. N.) & Co., (N. N. Das), 8/2, Hastings Street, Calcutta.
- Das, Narendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), N. N. Das & Co., 8/2, Hastings Street, Calcutta. (143)
- †Das, Ramanath. B.Com., A. (19-11-52), with **Price, Waterhouse, Peat & Co., B-4.** Clive Buildings, Calcutta—1. (2328)
- Das (R. C.) & Co., (R. C. Das), 7, Old Post Office Street. 1st Floor, Calcutta—1.
- Das, Ram Chandra, B.Com., A. (27-8-52), R. C. Das & Co., No. 7, Old Post Office Street, 1st Floor, Calcutta--1. (2261)
- Das, Ram Charan, B.A. (Com.), A. (4-5-50), R. C. Das Mathur & Co., 1893/1/F, Chandni Chowk, 2nd Floor, Opposite Dariba, Delhi. (1709)
- Das, Ramesh Chandra, B.A., A. (1-7-49), F. (16-8-49), **Das & Chatterjea, 152,** Harish Mukherjee Road, Calcutta—25. (736)
- †Das, Ranendra Mohan, B.Com., A. (16-2-52), 15/3, Rajapur Development Scheme, Jadavpore, Calcutta--32. (2162)
- Das, Rati Kanta, B.A., B.Com., A. (20-5-53), 7-B, Hara Lal Mitra Street, Top floor, Calcutta—3. (2513)
- †Das. Rohini Kanto, B.Sc., A.S.A.A., A. (1-7-49), Secretary, Central Board of Revenue, North Block, New Delhi. (1273)
- Das, Samir Kumar, B.Sc., B.Com., A. (31-7-53), 10, See Nath Das Lane, Bowbazar, Calcutta—12. (2576)
- Das, Santosh Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), S. K. Das & Co., 2, Mission Row, Calcutta—1. (347)
- Das (S. K.) & Co., (S. K. Das), 2, Mission Row, Calcutta-1.
- Das Sarkar & Co., (U. N. Das and A. P. Sarkar), 8/2, Hastings Street, Top Floor, Calcutta—1.
- Das Sarma, Ranendra Lal, B.Com., A. (1-4-53), Sarma & Co., 8/2, Hastings Street, Calcutta-1. (2464)
- Das, T. Venkata, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Satyanarayanpuram, Vijayawada—2. (559)
- Das (U. S.) & Co., (U. S. Das), C/o S. N. Banerjea & Co., 10, Old Post Office Street, Calcutta—1.
- Das, Uma Shankar, B.A., A. (1-7-49), F. (27-9-51), U. S. Das & Co., C/o S. N. Banerjea & Co., 10, Old Post Office Street, Calcutta—1. (1028)
- Das, Upendra Nath, B.Sc., A. (1-7-49), Das Sarkar & Co., 8/2, Hastings Street, Top Floor, Calcutta—1. (1183)
- †Das Bhowmik, Pulin Chandra, B.Sc., A. (1-7-49), Assistant Commissioner of Commercial Taxes, 10, Madan Street, Calcutta. (680)
- Das Gupta (A. C.) & Co., (J. N. Gupta), 12-1, Old Post Office Street, Calcutta—1.
 †Das Gupta, Benoyendra Nath, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), Member, Tariff Commission, Govt. of India, Ballard Estate, Bombay. (234)
- Das Gupta, Benoyendra Nath, M.A., B.Com., A. (1-7-49), 7/2-B, Hazra Road, P.O. Kalighat, Calcutta—26. (740)
- †Das Gupta, Binode Kumar, M.A. (Com.), B.L., A.S.A.A., A. (1-7-49), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings, Calcutta. (1151)
- †Das Gupta, Debi Prasad, B.A., G.D.A., A. (18-7-52), Accounts Officer, Tata Iron & Steel Co., Ltd., Jamshedpur. (2234)

- †Das Gupta, Deb Kumar, B.Com., A. (1-7-49), 27, Gopal Bose Lane, P.O. Amherst Street, Calcutta-9. (1189)
- †Das Gupta, Indu Bhushan, M.A. (Com.), LL.B., A.S.A.A., A. (1-7-49), Chief Accountant, Borabay Port Trust, Ballard Estate, Fort, Bombay. (1186)
- Das Gupta, Jnanendra Narayan, A.S.A.A., A. (18-9-53), F/4, Hyderabad Colony, Banaras Hindú University, Banaras. (2675),
- Das Gupta, Nirmalendu, B.A., M.A. (Com.), A. (15-5-52), 21A, Gangulypara Lane, Celcutta—2. (2208)
- †Das Gupta, Prabodh Nath, G.D.A., A. (1-7-49), Inspecting Assistant Commissioner of Income-tax, 7, Court Road, Delhi. (1309)
- †Das Gupta, Pratul Kumar, B.Sc., G.D.A., A. (1749), 27, S. R. Das Road, P.O. Kalighat, Calcutta. (991)
- †Das Gupta, Premtosh, B.Sc., A. (1749), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, P. B. No. 70, Calcutta. (760)
- Das Gupta, Promatha Nath, B.A., G.D.A., A. (1749), F. (20-11-50), Danish Road, Gauhati. (665)
- Das Gupta, Ranjan Kumar, B.Com., A. (16-4-52), 12/1, Old Post Office Street, Calcutta—1. (2191)
- Das Gupta (S. N.) & Co., (S. N. Das Gupta), 17, Mangoe Lane, Calcutta—1.
- Das Gupta, Sailendra Nath, B.Sc., A. (1-7-49), F. (5-7-50), S. N. Das Gupta & Co., 17, Mangoe Lane, Calcutta—1. (562)
- Dass & Co., (A. D. Kapur), Civil Lines, Jullundur City.
- Dass & Maulik, (P. C. Maulik and P. C. Dass), 9/1, Old Post Office Street, Calcutta-
- Dass, Pranesh Chandra, M.A., B.Com., A. (16-2-52), Dass & Maulik, 9/1, Old Post Office Street, Calcutta—1. (2147)
- Dastgir (S. G.) & Co., (S. G. Dastgir), Imperial Post Office Lane, Abid Road, Hyder-abad (Dn.) also at Aurangabad (Dn.).
- Dastgir, Syed Gulam, B.Com., A. (1-7-49), (16-8-49), S. G. Dastgir & Co., Imperial Post Office Lane, Abid Road, Hyderabad (Dn.). (727)
- Dastoor (H. J.) & Co., (H. J. Dastoor), Cook's, Building, 2nd Floor, Hornby Road, Fort, Bombay.
- Dastoor, Hormasji Jamshedji, B.A., A.S.A.A., A. (1-7-49), H. J. Dastoor & Co., Cook's Building, 2nd Floor, Hornby Road, Fort, Bombay. (1501)
- †Dastoor, Jehangir Framroz, B.Com., A. (20-4-53), 7, Grants Lane, Calcutta. (2473)
- †Dastur, Behramsha Cursetjf, A. (2-4-52), M-41, Cusrow Bag, Causeway, Fort, Bombay. (2184)
- Dasfur, Burjor Byramji, B.Com., A. (22-1-53), Bansilal Mansion, 22, Apollo Street, Fort, Bombay. (2371)
- Dastur, Dara Nasserwanji, G.D.A., A.S.A.A., A. (1-7-49), F. (5-2-53), Dastur Kanga-& Co., 5, Hamam Street, Fort, Bombay. (449)
- †Dastur, Dinshaw Kavasji, G.D.A., A. (1-7-49), C/o Greaves, Cotton & Crompton Parkinson Ltd., 1, Forbes Street, Fort, Bombay. (915)
- Dastur, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay—1. (48)
- Dastur Kanga & Co., (D. N. Dastur and J. R. Kanga), 5, Hamam Street, Fort, Bombay.
- Datar, Ganesh Dattatraya, A. (23-8-50), C/o India United Mills Ltd., Indu House, Dougall-Road, Ballard Estate, Bombay—1. (1850)
- †Datta, Bimal Bhushan, M.A., B.Com., A. (8-2-51), Accountant, Bengal Chemical & Pharmaceutical Works Ltd., 164, Maniktala, Main Road, Calcutta—11. (1951)
- †Datta, Dharani, Dhar, B.Sc., B.Com., A. (1-7-49), 11/A, Bnur Lane, Calcutta—6, (1249)
- †Datta, Dilip Kumar, B.Com., A. (1-7-49), 18/23, Dover Lane, Calcutta—29. (1288)
- Datta, Kalyan Kumar, B.Sc., A.S.A.A., A. (1-7-49), 95/1, Gaspar Road, Calcutta, (411)

- *Datta (K. B.) & Co., (K. B. Datta), 23A, Netaji Subhas Road, Calcutta—1.
- Datta, Kanti Bikas, B.Com., A. (1-7-49), K. B. Datta & Co., 23A, Netáji Subhas Road, Calcutta—1. (1507)
- Datta (K. L.) & Co., (K. L. Datta), Datta Bhawan, Lal Gate, Alwar.
- Datta, Kanhaiya Lal, B.Com., LL.B., A. (30-10-53), K. L. Datta & Co., Datta Bhawan, Lal Gate, Alwar. (2704)
- †Datta, Mahesh, M.A., LL.B., A.S.A.A., I.A. & A.S., A. (1-7-49), Examiner, Office of the Accountant General, Hyderabad (Dn.). (709)
- Datta, Manoranjan, B.Sc., A. (1-7-49), P.O. Aurangabad, Dist. Murshidabad. (1544)
- Datta, Sachindra, M.A., B.Com., F.S.A.A., A. (1-7-49), F. (19-12-51), **D. P. Chatterjee** & Co., 10, Old Post Office Street, Calcutta. (1105)
- Datta, Satyaranjan, B.Sc., G.D.A., A. (1-7-49), C/o Associated Electrical Industries (India) Limited, "Crown House", 6. Mission Row, Calcutta—1. (520)"
- Datta, Sudhir Chand, B.A., B.L., A. (19-8-50), 42-A, Ramkanto Bose Street, Baghbazar, Calcutta. (1835)
- Datta (S. N.) & Co., (S. N. Datta), Dak Bungalow Road, Patna-1.
- Datta, Surendra Nath, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. N. Datta & Co., Dak Bungalow Road, Patna—1. (317)
- Dattu Rao P. S., B.A., B.Com., G.D.A., A. (1-7-49), F. (28-8-51), No. 12, Central Bank Road, Chamarajapet Bangalore City. (828)
- Davar, Dorab Rustomji, (4.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Cornelius & Davar, 51, Esplanade Road, Fort, Bombay. (232)
- Davar, Maneck Ardeshir, M.A., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), Maneck A. Davar & Co., 8, Old Post Office Street, Calcutta. (176)
- Davar, Minu Savakshah, F.S.A.A., A. (1-7-49), F. (16-8-49), S. R. Batliboi & Co., 1-B. Old Post Office Street, Calcutta. (63)
- Davar (N. S.) & Co., (N. S. Davar), Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay.
- Davar, Nanabhoy Sorab, A. (21-3-50), N. S. Davar & Co., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay. (1656)
- Davar (Navroz A.) & Co., (N. A. Davar), Motlibai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay.
- Davar, Navroz Ardeshir, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Navroz A. Davar & Co., Motlibai Wadia House, 22-D, Parsi Bazar Street, Fort, Bonibay (144)
- †Dave, Anant Dalpatram, B.Com., A. (6-2-51), Income-Tax Officer, 3rd Floor, Chikhal House, 453-55, Kalbadevi Road, Bombay—2. (1947)
- Dave. Madhusudan Ambalal, B.Com., A. (1-4-53), Michael House, Ground Floor, Police Station Road, Vile-Parle (West), Bombay—24. (2460)
- Dave, Robitkumar Jayantilal, B.Com., A. (8-9-53), Devsheri Lakha Patel's Pole, Sankdi Sheri, Ahmedabad. (2653)
- Daver, Naushirwan Burjorjee, A.S.A.A., A. (1-7-49), "Burjor Building", 38, Garden Road, Apollo Reclamation, Bombay. (1108)
- Davitrec, Ardeshir Sorabji, A. (1-7-49), C/o P. S. Devitre, Divecha Building, Malcolm Baug, Jogeshwari, Bombay. (1307)
- Dawur, M. H., A. (1-7-49), F. (16-8-49), 83, Bolton House, Opp. Marine Lines Station, Queens Road, Bombay. (1562)
- Day & Co., (B. K. Day and P. S. Banerjee), 12/1, Old Post Office Street, Calcutta, also at Howrah.
- Day, Birendra Kumar, A. (1-7-49), F. (16-8-49), Day & Co., 7, Dinco Lane, P.O. Kadamtola, Howrah. (537)
- Day, Subodh Kumar, A.S.A.A., A. (1-7-49), F. (16-8-49), 30, Elgin Road, Calcutta. (94)
- Dayal, Shri, B.A (Com.), A. (17-1-53), Dial & Co., 1/40, Regal Buildings, New Delhi. (2359)
- De (A. K.) & Co., (A. K. De), 8/2, Hastings Street, Calcutta-1.
- De, Amarendra Kumar, B.Com., A. (1-7-49), A. K. De & Co., 8/2, Hastings Street, Calcutta. (1505)

- †De, Amulyadhan, G.D.A., A. (1-7-49), 13, Aswini Dutt Road, Calcutta -29. (1308)
- †De, Ashutosh, B.A., G.D.A., A. (1-7-49), 49/1A, Tollygunge Road, Calcutta. (912)
- De (B. K.) & Co., (A. K. Dey), 8/2, Hastings Street, 2nd Floor, Calcutta.
- De, Bejoy Krishna, A. (1-7-49), F (23-5-52), C/o B. K. De & Co., 8/2, Hastings Street, 2nd Floor, Calcutta. (1130)
- De, Bejoy Krishna, M.A., B.Com., A. (1-7-49), 14, Santi Ghosh Street, Calcutta—4. (1551)
- †De, Brajendra Kumar, B.Sc., A. (1-7-49), C/o Turner Morrison & Co., Ltd., 6, Lyons Range, Calcutta, (772)
- De & Ganguli (G. Ganguli), 3/1, Mangoe Lane, Calcutta—1.
- De (H. P.) & Co., (Haraprasad De), 5/2, Garstin Place, Calcutta—1.
- De, Haraprasad, M.A., B.Com., A. (1-7-49), F. (24-12-49), H. P. De & Co., 5/2, Garstin Place, Calcutta—1. (943)
- De (S. N.) & Co., (S. N. De), 9, Hastings Street, Calcutta—1,
- De, Sambhu Nath, B.Com., A. (18-5-50), Sambhu N. De & Co., 1-B, Old Post Office Streef, Calcutta—1. (1730)
 - De, Sitanath, B.Com., A. (1-7-49), F. (16-8-49), S. N. De & Co., 9, Hastings Street, Calcutta. (896)
 - Deavin, John, A. (1-7-49), F. (12-1-52), Fraser & Ross, Barrow House, 12, McLean Street, P. B. No. 1352, Madras. (1092)
 - Deb, Malay Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 8/2, Hastings Street, Calcutta. (13)
 Demetrius, St. John, A. (1-7-49), F. (16-8-49), George Read & Co., Avenue House,
 - Chowringhee Square, Calcutta—1. (287)

 Desai & Co., (O. M. Desai), Haldiyon-ka-Rasta, Johri Bazar, Jaipur.
 - Desai (A. H.) & Co., (A. H. Desai), 73-75, Mirza Street, Zaveri Bazar, Bombay-3,
 - Desai, Amrit Haribhai, B.Com., A. (1-7-49), A. H. Desai & Co., 73-75, Mirza Street, Zaveri Bazar, Bombay—3. (1477)
 - Desai (B. D.) & Co., (B. D. Desai), 361, Hornby Road, Fort, Bombay-1.
 - †Desal, Balvantrai Dáhyabhai, B.Com., A. (1-7-49), Ekadashi Bullding, 25, Parekh Street, Bombay—4. (1498)
 - Desai, Balvantrai Dayabhai, A (1-7-49), F. (22-6-51), B. D. Desai & Co., 361, Hornby Road, Fort, Bombay—1. (1061)
 - Desai, Bhalchandra Naginlal. A. (31-10-53), with Lakhia Desai & Co, Model Cinema, Gandhi Road, Ahmedabad. (2711)
 - Desai, Bhalchandra Naranji, B.Com., A. (29-7-53), Cama Chambers, 23, Medows Street, Fort, Bumbay. (2569)
 - Desal, Bhupendrarai Ranchhodji, B.Com., A. (21-7-53), Gajanan Nivas, Room No. 10, Tejpal Scheme, Road No. 2, Vile-Parle (East), Bombay—24. (2564)
 - Desai, Chandrakant Maganlal, B.Com. A. (13-11-50), Chief Accountant, The Deward Bahadur Ramgopal Mills Ltd., Tank Road, Secunderabad (Dn.). (1897)
- Desai, Dadiba Manchersha, B.Com, A. (14-2-53), 787, Bhagat Manor, Parsce Colony, Dadar, Bombay. (2414)
- Desai, Dhirajla Manibhai, B Com., A (22-1-53) Dhirajlal Desai & Co., Jhaveri House, 2nd Floor, 110, Medows Street, Fort, Bombay—1. (2370)
- Desai, Dhirubhai Nanubhai, B.Sc., A. (27-4-53), **Dhirubhai & Co.**, Cama Building, 2nd Floor, 24-26, Dalal Street, Fort, Bombay—1. (2487)
- Desai (D. S.) & Co., (D. S. Desai), Round Building, 2nd Floor, Room No. 7, Kalbadevi, Bombay—2
- Desai, Dinkar Sakharam, A. (1-7-49), F. (16-8-49), D. S. Desai & Co., Round Building, 2nd Floor, Room No. 7, Kalbadevi Brimbay -2 (787)
- †Desai, Dinuprasad Krishnalal, A.S.A.A., A. (8-6-50), Jardine Henderson Ltd., 4, Clive Row., Calcutta. (1764)
- Desai Jagdish Vishnuprasad B.Com A. (28-9-51), Jagdish V. Desai & Co., Opp. Doshiwada's Street Kalupur Road, Ahmedabad, (2084)
- Desal, Jagesh Mathuradas, B.Com., A. (28-8-51), Jagesh Desal & Co., Yusuf Building, 4th Floor, 43, Mahatma Gandhi Road, Bombay—1. (2068)

- Desail Jal Temulii, GDA, HA. (147-39), F. (1613-49); Dalai, Desai, & Kumana,
- Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort, Bombay. (154) Desai, Kantilal Chhotalal, B.Com., A. (15-4-53), 35, Hamam Street, Fort, Bombay.
- Desai (K. G.) & Co., (K. G. Desai), 11-B, Yusuf Buildings, 1st Floor, Mahatma Gandhi Road, Fort, Bombay—1.
- Desai, Krishnakant Gulabbhai, B.Com., A. (26-8-53), K. G. Desai & Co., 11-B, Yusuf Building, 1st floor, Mahatma Gandhi Road, Fort, Bombay—1. (2628)
- Desai, Mahendra Jamiatram, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), Lakhia Desai & Co., Model Talkies Building, Gandhi Road, Ahmedabad. (599)
- Desai, Manubhai Dolatrai Jivanji, A. (1-7-49), F. (30-3-51), Manubhai Desai & Co., "Mirabelle Hotel", 3rd Floor, 33-A, New Marine Lines, Bombay. (966) †Desai, Meher Nanabhai, B.A., B.Com., A. (1-7-49), with Batliboi, Purohit & Darbari, 8, Old Post Office Street, Calcutta. (806)
- tDesar Mohanlal Haribhai, B.Com., LL.B., A. (17-5-50), 28, Adarsh Society, Ellis Bridge, Ahmedabad—9. (1723)
- Desai, Nanubhai Jogibhai, A. (1-7-49), F. (16-8-49), Nanubhai Desai & Co., Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay. (660)
- †Desai, Nanubhai Vallabhbhai, A. (23-12-49), Appellate Assistant Commissioner of . Income-tax, L Range, Bombay, Central Government Buildings, Queens Road, Bombay-1. (1639)
- Desai, Navinchandra Kikubhai, B.Com., A. (1-7-49), F. (12-8-53), Ratanshi Dhanji Bhatia Niwas, 2nd Floor, Opp. Thakurdwar Post Office, Thakurdwar, Bombay.
- Desai, Navinchandra Ramanlal, A. (21-3-50), N. R. Desai & Co., 10, Homji Street, Fort, Bombay—1. (1662)
- Desai (N. R.) & Co., (N. R. Desai), 10, Homji Street, Fort, Bombay.
- Desai, Noshir Nanabhai, B.A., B.Com., A. (1-7-49), F. (3-11-53), Naushir M. Marfatia & Co., Alice Building, Hornby Road, Fort, Bombay. (1280)
- Desai, Ochhavlal Mancklal, A (1-7-49), Desai & Co., Haldiyo-Ka-Rasta, Johri Bazar, Jaipur. (1253)
- Desai (R. D.) & Co., (R. D Desai), Chandanmal Mansion, First Floor, 431, Kalbadevi Road, Bombay.
- Desai, Ramaniai Nichhabhai, B.Com., A. (1-4-54), 14, Dalai Lodge, 25, Ghodbunder Road, P.O. Malad (West), Bombay. (2821)
- †Desai, Ramanlal Ranchhodji, B.Com., A. (8-5-51), B-4, Brother House, National Library Road, Bandra, Bombay. (1998)
- Desai, Rameshchandra Dahyabhai, B.Sc., A. (1-7-49), F. (24-1-52), R. D. Desai & Co., Chandanmal Mansion, First Floor, 431, Kalbadevi, Bombay-2. (1071)
- Desai, Rashmikant Hiralal, B.Com., A. (1-6-50), 1st Floor, Bachoobai Building, 187, Hornby Road, Fort, Bombay. (1755)
- Desai, Rohlt Rajendra B Com., A. (23-2-53), "Rajgruha", 17, Nootan Society, Ellis Bridge, Ahmedabad-7. (2424)
- Desai, Shantanu Nanubhai, A. (1-7-49), F. (29-6-53), Nanubhal & Co., Jehangir Wadia Building, 51, Mahaima Gandhi Road, Fort, Bombay. (1232)
- Desai, Shirishchandra Ratifal, B.Com., A. (2-12-50), Nootan Nagar, 'H' Bullding, Block No. 26, Turner Road, Bandra, Bombay. (1912)
- Desai, Shirishkumar Bapubhai, B.Com A. (8-8-53), R. H. Kelkar & Co.; Agakhań Building, Fourth flo r Dalal Street, Fort, Bombay-1. (2589)
- Desai Vasudev Manilal, A. (1-7-49), M. K. Dandeker & Co., 16, Moore Street, G.T., Madras—1 (1245)
- Desai (V C.) & Co., (V. C. Desai) 505, Kalbadevi Road, Bombay-2.
- Desai, Vinodehandra Chunilal B.Com., A. (1-4-53) V. C. Desai & Co., 505, Kalbadevi Road, Bombay—2. (2458)
- Deshpande, Anaut Venktech FSA.A. A. (1-7-49), F (16-8-49), Deshpande Jasavala, Pelit Building, 359, Hornby Road, Fort, Bomb v (601)
- Deshpande, Dattatrya Jaywant, B.Com., A. (3-11-53), Pande & Deshpande, Mahajan. Chawl, Main Road, Sitabuldi, Nagpur—1. (2719)

- Deshpande & Jasavala, (A. V. Deshpande and D. J. Jasavala), Petit Building, 359, Hornby Road, Fort, Bombay.
- Deshpande Jasavala & Shivangi, (A. V. Deshpande, D. J. Jasavala and N. V. Shivangi), 1520, Maruti Street, Belgaum.
- Deshpande, Madhukar Nilkanth, B Com., LL.B., A. (28-11-53), with K. K. Manke-shwar & Co., Kingsway, Nagpur. (2746)
- Deshpande, Shrinivas Vasudevrao, B.A., A. (16-8-50), 102/1, M. T. Cloth Market, Indore City. (1823)
- Deshpande, Vaman Hari, G.D.A., A. (1-7-49), F (16-8-49), Batlibol & Purohit, National Insurance Building, 204, Hornby Road, Fort, Bombay. (276)
- †Devarajan, Viswanath, G.D.A., A. (1-7-49), No. 7, Jaya Niwas, Vincent Road, Matunga, G.I.P., Bombay—19. (959)
- Devidas Vithaldas & Co., (Amratlal K. Parikh), 16, Apollo Street, Fort, Bombay. Dey, Ananta Kumar, B.Com., A. (1-7-49), F. (15-7-51), B. K. De & Co., 8/2, Hastings Street, 2nd Floor, Calcutta. (768)
- †Dey, Mon Mohan, B.Com, A.S.A.A, A. (1-7-49), Accountant, Balmer Lawrie & Co., Ltd., 21, Netaji Subhas Road, Calcutta. (646)
- Dhabar, Nariman Kaikhasru, A. (1-7-49) F. (18-7-50), B. P. Gharda & Co., 121, Mahatma Gandhi Road, Fort, Bombay. (994)
- Dhagat, Hemant Chunilal, A. (23-4-53), 131/4, Bora Bazar Street, Fort, Bombay—1. (2484)
- Dhage (V. K.) & Co., (V. K. Dhage), Podar Chambers, Parsi Bazar Street, Fort, Bombay.
- Dhage, Venkatroo Krishnaji, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), V. K., Dhage & Co., Podar Chambers, Parsi Bazar Street, Fort, Bombay. (457)
- Dhanbhoora & Co., (K. J. Dhanbhoora and S. R. Bastikar), 52, Alli Chambers, Medows Street, Fort, Bombay—1.
- Dhanbhoora, Kawas Jehangirji, A. (1-7-49), F. (16-8-49), Dhanbhoora & Co., 52, Alli Chambers, Mcdows Street, Fort, Bombay. (527)
- Dhanyakumar, S., G.D.A., A. (1-7-49), F. (11-11-49), 1, Lakshmikantham **Street.** Thyagarayanagar, Madras—17. (644)
- Dhar, Kalyanendu, B.Com., A. (1-4-54), with S. R. Batliboi & Co., 1-B. Old Post Office Street, Calcutta—1. (2840)
- Dhar, Sadhu Saran, B.Com., A. (1-7-49), F. (16-8-49), 2, Church Lane, Calcutta—1. (728)
- †Dharmadhikan Vlnayak Govind, B.Com., A. (1-7-49), 116, Shivaji Park, Dadar, Bombay—28. (1399)
- Dharmasankaran, R., G.D.A, A (1-7-49), F. (16-8-49), 31, Perumal Sannadhi Street, Tinnevell Junction. (408)
- †Dhawan, Anand Prakash, A.S.A.A., A. (14-7-53), SuperIntendent, S. S. Railway, 5. Underhill Road, Delhi. (2550)
- Dhawan (S. N.) & Co., (S. N. Dhawan), 17, Faiz Bazar, opposite Post Office, Delhi.
- Dhawan, Shiv Narain, B.Com., A. (1-7-49), F. (16-8-49), S. N. Dhawan & Co., 17, Faiz Bazar, Opposite Post Office, Delhi. (925)
- Dhiraj Lal Desai & Co.. (D. M. Desai), Jhaveri House, 2nd Floor, 110, Medows Street, Fort, Bombay—1.
- Dhirubhai & Co., (D. N. Desai), Cama Building, 2nd floor, 24-26, Dalal Street, Fort, Bombay—1.
- Dhondy, Hormusji Behramji, M.A., A.S.A.A., A. (1-7-49), S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Fort, Bombay. (1330)
- Dhume Madhav Durgarao. A. (5-7-52), C/2, Karnatak Building, The Karnatak Housing Society Ltd., Moghul Lane, Matunga, Bombay—16. (2229)
- †Dhorandhar Vishnu Jagannath, B.Sc., A. (1-7-49), Moreshwar Lodge, 40-A, Aundh Road, Kirkee. (1022)
- Dial & Co., (S. Dayal), 1/40, Regal Buildings, New Delhi.
- Digaria Rustomji Dossabhai, G.D.A., A. (1-7-49), C/o The Capitol Cinema, Opposite Victoria Terminus, Bombay. (230)

- Dikshit (M. L.) & Co., (M/L. Dikshit), 13, Vijay Nagar Colony, Agra. ...,
- Dikshit, Mohan Lal, B. om., LL.B., A. (1-7-49), M. L. Dikshit & Co., 13, Vijay Nagar Colony, A. (1346)
- †Dikshit, Vachas B,Com., A. (16-9-51), Life Accountant, Ruby General Insurance Co. Ltd., June 2016, 21, Daryaganj, Delhi. (2074)
- Dinda, Nisti Road, C. (2343)
- Dinda (N. K. Dinda), 63/2, Pratapaditya Road, Calcutta-26.
- Dinodia (S. R. Dinodia), 22, Barakhamba Road, New Delhi.
- Dinodia & Co., 22, Bara-Pelhi. (1093)
- Dint at and M. C. Mehta (Partner for Indore only)], 65, Bombay—1, also at Indore.
- Divan Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay —1. (14)
- Dixit, Krish ji Tri Jak, B.A., B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 903-B, Sadashiv Peth, Daxini Road, Poona—2. (213)
- †Diwan, Arjan Datta M., B.Com., A. (1-7-49), J426, Rajinder Nagar, Shankar Road, New Delhi—5. (1469)
- Doctor, Darashaw Sorlabji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Dara Sorabji, Hashim Build S. 38-40, Churchgate Street, Fort, Bombay. (246)
- Doodhmal, Russ Jooverji, J. 19, C.D.A., A. (1-7-49), F. (1-4-52), No. 2, Sleater House, Sleater Road, Bombay—7. (550)
- Doodhwala (M. L.) & Co., (M. L. Doodhwalla), 'B' Fort Chambers, 6-10, Dean Lane, Hamam Street, Fort, Bombay.
- Doodhwalla, Maganlal Lalbhai, B.Com., Lt. B., A. (1-7-49), F. (16-8-49), M. L. Doodhwala & Co., 'B' Fort Chambers, 6-1 Dean Lane, Hamam Street, Bombay. (726)
- Doomasia (D. A.) & Co., (R. S. Bharucha and D. R. Bharucha), Jehangir Mansion, 1st Marine Street, Bombay.
- Doraiswami, N. R., B.Com., A. (12-2-52), Dorfaiswami & Velayutham, 5/27, Huzur Road, Coimbatore. (2138)
- Doraiswami & Velayutham, (N. R. Doraiswami and K. Velayutham), 5/27, Huzur Road, Coimbatore.
- Doraiswamy (A. R.) & Co., (A. R. Doraiswamy), 117, Armenian Street, Madras.
- Doraiswamy, A. R., G.D.A., A. (1-7-49), F. (16-8-49). A R. Doraiswamy & Co., 117, Armenian Street, Madras. (505)
- Doreswamy, Thirumalai, B.Sc., A. (21-8-51), 1823, MT Cross, Sampige Road, P.O. Malleswaram, Bangalore—3. (2063)
- †Dordi, Jamshed Pestonji, B.A., G.D.A., A. (1-7-49), Assishtant Manager, The Model Mills Nagpur Ltd., Umrer Road, Nagpur. (1215)
- †Dordi, Phiroz Ardeshir, G.D.A., A. (1-7-49), Block No. 16, Rustom Baug. Victoria Road, Byculla, Bombay—27. (477)
- Doshi (J. K.) & Co., (J. K. Doshi), 198, Jamshedji Tata Road, Churchgate Reclamation, Fort, Bombay.
- Doshi, Jagmohandas Keshavji, B.Com., A. (1-7-49), F. (16-8-49), J. K. Doshi, & Co., 198, Jamshedji Tata Road, Churchgate Reclamation, Fort, Bombay. (44-7)
- Doshi, Prafullachandra Keshavlal, B.Com., A. (1-7-49), 9, Ansari Road, Vile-Frarle (West), Bombay—24. (1413)
- Doshi, Shashikant Narsinhdas, B.Com., A. (4-5-53), Room No. 17, Kandia Estate, 6-7, Sonari Road, Vile-Parle (East), Bombay—24. (2503)
- †Dotivala, Manek Hormasji, A. (1-7-49), with A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (856)
- Dotiwalla, Jal Muncherji, G.D.A, A. (1-7-49), F. (16-8-49), P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Fort, Bombay—1. (427)
- †Douglas, Robert, A. (1-7-49), C/o Burma-Shell Oil Storage and Distributing Co. of India, Ltd., Magnet House, Ballard Estate, Bombay. (1440)

- Driver, Minocher Sorabji, B.Com., A. (21-8-50), C/o The Bombay Dyeing & Mfg. Co. Ltd., Neville House, Ballard Estate, Bombay. (1843)
- †Dua, Krishna Lal. B.Com., A. (8-12-52), Accountant, Bird & Co., Ltd. P.O., Bara Jamda, Dist. Singbhum. (2340)
- Dubash, Minocher Dosabhai, G.D.A., A.S.A A., A. (1-7-49), F. (1-4-52), S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Bombay. (970)
- Dubash, Noshir Faramroze, B.A., A. (17-8-50), Mhakurh Mansion, 3rd Floor, 170-A, Lamington Cross Road, Bombay—7. (1825)
- Dugar (S. M.) & Co., (S. M. Dugar), Ishwari Niwas, Behind Imperial Bank, Chandni Chowk, Delhi.
- Dugar, Sajjan Mal, B.Com., A (4-2-52), S. M. Dugar & Co., Ishwari Niwas, Behind Imperial Bank, Chandni Chowk, Delhi. (2129)
- †Duguid, Robert Hutton, B.Com., C.A. (Scot.), A. (1-7-49), C/o Duncan Brothers & Co., Ltd., 31, Netaji Subhas Road, Calcutta. (1314)
- Dumale, Shivram Parshuram, B.A., A. (24-8-49), Shree Samartha Sadan, Benham Hall Lane, Girgaum, Bombay. (1579)
- †Duncan, Stanley Malcolm, A. (1-7-49), C/o Price Waterhouse & Co, 3, Frederick's Place, Old Jewry, London E.C. 2. (1386)
- Dungor, Ruttonshaw Dinshawji, G.D.A., A. (1-7-49), Jehangir Manslon, 3rd Floor, 1st Marine Street, Fort, Bombay-1. (949)
- Durve, Hemendra Shamrao, B.Com., A. (25-5-53), Vidyut Building, Ground floor, 375, Girgaum Road, Bombay—2. (2515)
- †Dustoor, Khurshed, A. (1-7-49), 7, Grants Lane, Calcutta—12. (1297)
- †Dutia, Dungersey J. A. (1-7-49). F. (19-12-51), Indian Tax Accountant, Caltex (India) Ltd., Caltex House, Ballard Estate, Bombay—1. (778)
- †Dutt, Balai Chandra, M.A.(Com.), A. (20-5-53), Accountant, Indian Airlines Corporation, Line--1, Calcutta 20. (2514)
- †Dutt, Bhabanl Krishna, M.A., B.Com., A. (1-7-49), 6-13/7, Swinhoe Street, Calcutta —19. (1538)
- Dutt & Choudhury (S. Dutt and S. C. Choudhury), 2, Clive Ghat Street, Calcutta, also at Shillong.
- †Dutt, Matllal, B.Com., G.D.A., A. (1-7-49). Personal Assistant to the Commissioner, Agricultural Income-tax, West Bengal, 2, Hare Street, Top Floor, Calcutta. (358)
- Dutt, Satyesh Chandra, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 35, Netaji Subhas Road, Calcutta. (178)
- †Dutt, Shyamal Kumar, B.Com., A S.A.A., A. (1-7-49), 9, Akrur Dutt Lane, Calcutta —12. (1004)
- Dutt, Sunirmal, M.A., B.Com., A. (1-7-49), F. (12-1-50), Dutt & Choudhury, Jail Road, Shillong. (928)
- †Dutta, Indu Bhushan, B.Com., A (1-7-49), C/o Brooke Bond (India) Ltd., 2, Metcalfe Street, Calcutta. (832)
- Dutta (S.) & Co., (S. M. Dutta), 111A/160, Ashok Nagar, Kanpur.
- Dutta, Satyendra Mohan, M.Com., A. (16-3-53), S. Dutta & Co., 111A/160, Ashok Nagar, Kanpur. (2440)
- Dutta, Subrata, A. (28-5-53), 53, Bakul Bagan Road, Calcutta—25. (2523)
- Dwivedi (Arvindprasad M.) & Co., (Arvindprasad M. Dwivedi), Ghee Kanta Road, Near Pittariabamba, Bhagat Niwas, 3rd Floor, Ahmedabad.
- Dwivedi, Arvindprasad Maneklal, B.Com., A. (1-8-53), Arvindprasad M. Dwivedi & Co., Ghee Kanta Road, Near Pittariabamba, Bhagat Niwas, 3rd floor, Ahmedabad. (2583)
- Eappen, K. I., A. (2-7-51), Kochupurakal House, Karuvatta. (2033)
- †Easson, John Whitton, A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road, Calcutta. (437)
- Ekambaram, A. V., B.Com., A. (1-4-54), with K. Venkatachalam Iyer & Co., North of Iron Bridge, Alleppy. (2822)
- Ektare. Shrikrishna Raghunath, B.Com., A. (8-2-51), Kridabhuwan Road, Amalner. (1950)

- Elavia, Phiroze Dinshawji, G.D.A., A. (1-7-49), C-7, Khusro Baug, Near Electric House, Colaba Causeway, Bombay. (1164)
- †Engineer, Ardeshir Sorabji, G.D.A., A. (1-7-49), 15-B, Balaram Road, Grant Road, Bombay—7. (794)
- Engineer, Kaikhushroo Sorabji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay (280)
- Engineer, (Mrs.) Shirin Kaikhushroo, B.Com., A. (1-7-49), with Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (281)
- Engineer (Sorab S.) & Co., (S. S. Engineer, E. J. Dastur and K. S. Engineer), Ismail Building, 381. Hornby Road, Fort, Bombay, also at Ahmedabad.
- Engineer, Sorabji Shapurji, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (82)
- Eswar (B. V.) & Co., (B. Venkateswarlu), 'Kusum Vihar', Patarumannapet, Masulipatam.
- Fakih & Co., (F. A. F. M. Mukaddam), Shahru Castle, 1st floor, Mohamedali Road, Bombay—3.
- †Falkner, Alfred Clifford, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London. E.C. 2. (1385)
- Fatchpuria, Sundarlal, B.Com., A. (1-7-49), F. (25-9-53), Sunderlal & Co., National Indian Life Insurance Building, 59, Forbes Street, Fort, Bombay. (1266)
- Fergie, Allan MacGregor Smith, A. (1-7-49), F. (20-1-54), Lovelock & Lewes, 4, Lyons Range, Calcutta. (1098)
- Ferguson (A. F.) & Co., (Sir B. J. Whitby, G. M. Bathgate, O.B.E., F. A. Cole, N. R. Mody, H. J. Vachha, I. M. Ogg, J. Anderson, J. L. Bhatia and R. C. Khanna), Allahabad Bank Buildings, Apollo Street, Fort, Bombay, also at New Delhi.
- †Fettes, Kenneth Richard, A. (1-7-49), C/o Gillanders Arbuthnot & Co. Ltd., 8, Netaji Subhas Road, Calcutta. (430)
- †Forbes, Behramji Jamshedji, G.D.A., A. (1-7-49), C/o Anchor Line Ltd., Neville House, Graham Road, Ballard Estate, Bombay. (1401)
- Ford Rhodes Parks & Co., (C. W. Lloyd, J. Smailes, I. B. Wilson, G. F. Turnbull, W. H. Percival and W. O. Smedley), Stephen House, Dalhousie Square, Calcutta. also at Bombay and Mathurai.
- †Fordwood, Donald. C. A. (Scot.), A. (1-7-49), 4, Clive Row, Calcutta. (1172)
- Forster, Andrew Huie A. (1-7-49), C/o Macneill & Barry Ltd., 2, Fairlie Place, Calcutta-1. (1389)
- †Francis, Gnanadicam, B.A., B.L., A. (1-7-49), Chief Accountant, Electricity Department, General Construction Circle, Trichinapalli. (777)
- †Francis, James, A. (1-7-49), 6, Lyons Range, Calcutta-1. (1421)
- Fraser & Ross, (S. A. Bindon, N. Blenkinsop, J. Deavin, J. Ashton, R. Venkatesan, A. K. Sivaramakrishnan and K. Kannappan), P.B. No. 1352, Barrow House, 12, MacLean Street, Madras, also at Bangalore.
- Fuller, Roland Usher, A. (1-7-49), F. (16-8-49), Price, Waterhouse, Peat & Co., 14/87, Civil Lines, P.B. No. 61, Kanpur. (119)
- †Furdoonji, Maneck Navroji, B.Com., A. (1-4-53), Napean Terrace, 25, Napean Sea Road, Bombay. (2461)
- †Gadgil, Raghunath Govind, B.Com., A. (10-4-51), with P. S. Subramania Iyer & Co., P. K. Jajee Building, Fort Road, Gulbarga. (1984)
- Gadre & Bhide, (G. J. Gadre and V. G. Bhide), 381, Shanwar Peth, Near Kanyashela, Poona—2.
- Gadre, Gopal Janardan, B.Com., A. (1-7-49), F. (24-1-52), Gadre & Bhide, 381, Shanwar Peth, Near Kanyashala, Poona—2. (1097)
- Gadre, Kesav Shankar, G.D.A., A. (1-7-49), F. (10-8-51), 252/4, Sadashiv Peth, Near Peru Gate, Poona—2. (631)
- Gadre, Maheshwar Janardan, G.D.A., A. (1-7-49), F. (16-8-49), Maheshwar Gadre & Co., Tilak Road, Mahal, Nagpur. (519)
- †Gagwani, Padamsi Haridas, G.D.A., A. (1-7-49), F. (16-8-49), 2nd Floor, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay-1. (372)

- †Gai, Gushtasp Hormasji, G.D.A., A. (1-7-49), C/o Western India Match Co., Ltd., P.O. Alambazar, Calcutta—35. (518)
- †Ganapathi, Krishnier, A. (17-5-50), Secretary, The Aurangabad Mills Ltd., Aurangabad—Dn. (1728)
- †Ganapathıraman, Pattamadi Suryanarayanan, B.Sc., A. (22-10-53), Assistant, Internal Audit Dept., Amalgamations Ltd., Speed-A-Way Buildings, Mount Road, Madras—2. (2690)
- †Ganapathy, Nilkanta Iyer, B.A., G.D.A., A. (1-7-49), F. (14-3-49), 1st Additional Income-tax Officer, Trivandrum. (296)
- Ganapathy, Venkatasubbier, B.A., A. (17-4-52), "Dare-House", 115-B, Mowbraya Road, Elhots Corner, Teynampet Post, Madras—18. (2195)
- Ganapati (U. R.) & Co., (U. R. Ganapati, P. S. Krishnan and S. Ramac'ıandran), Mangala Vilas, Erode, also at Tripur.
- Ganapati Iyer, Uttamapalayam Ramaswami, G.D.A., A. (1-7-49), F. (16-8-49), U. R. Ganapati & Co., "Mangala Vilas", Karungalapalayam Extension, Erode. (62)
- †Gandevia, Jehanbux Jehangirji, B.Com., A. (20-8-52), Centrai Studios House, 84, Tardeo Road, Bombay—7. (2257)
- Gandhi, Devendra Chimanlal, B.Com., A. (27-4-50), 70, Tulsi Vihar, Marine Drive, Fort, Bombay—1. (1705)
- †Gandhi, Jeyshankar Amritlal, B.Com., G.D.A., A. (1-7-49), C/o Calico Mills, Outside Jamalpur Gate, Ahmedabad. (233)
- Gandhi, Manherlal Mangaldas, B.Com., A. (16-2-51), Yashodhan, 7, Laburnum Road, Bombay--7. (1956)
- Gandhi, Minoo Naoroti, G.D.A., A. (1-7-49), F. (16-8-49), 135, Vincent Road, Dadar Bombay. (445)
- Gandhi (O. T.) & Co., (O. T. Gandhi), 10, Maharani Road, Indore.
- Gandhi, Ochhavlal Tribhovandas, B.Com., A. (27-8-49), O. T. Gandhi & Co., 10, Maharani Road, Indore. (1585)
- †Gandhi, Rameshchandra Shantilal, B.Com., A. (4-10-51), C/o Forbes, Forbes, Campbel & Co. Ltd., Forbes Bulding, Home Street, Fort, Bombay. (2086)
- Gandhi, Shiv Chandar, B.Com., A. (7-9-51), C/o Louis Dreyfus & Co., Ltd., Pollock House, 18, Brabourne Road, Calcutta—1. (2073)
- Gandhi, V. R., A. (21-9-49), Chandrakant & Co., Gheewala Building, Bharkot, Veraval. (1593)
- Ganesa Iyer (T. V.) & Co., (T. V. Ganesa Iyer), Ernakulam.
- Ganesa Iyer, Tripunithura Veeraraghava Iyér, A. (11-10-52), T. V. Ganesa Iyer & Co., Ernakulam. (2309)
- Ganesan, A., B.A., A. (1-7-49), F. (13-10-49), No. 3, Ramachandrapuram, Tennur, Trichinopoly. (931)
- Ganesan, A. K., B.Com., A. (12-9-52), No. 11, Kakatope Street, Madhurai. (2279)
- Ganesan, Kuppuswami, B.Com., A. (22-1-54), P-236, Lansdowne Road Extension, R. B. Avenue, Calcutta—29. (2776)
- Ganesan, L. G., B.Sc., A. (1-7-49), 3, Gopalapuram, Tennur, Trichinopoly. (1226)
- Gang, Abheymal, B.Com., A. (1-7-49), Sojati Gate, Jodhpur. (1484)
- Gangopadhay, Narayan Chandra, M.A. (Com.), A. (27-3-50), N. C. Ganguli & Co., 121, Dawnagazi Road, P.O. Bally, Dist. Howrah. (1690)
- Gangopadhyay, Susil Kumar, B.Com., A. (1-7-49), Ganguli & Co., 10, Old Post Office Street, Calcutta—1. (1020)
- †Gangopadhyaya, Nirmal Kumar. B.A., A. (25-8-50), Asstt. Accounts Officer, D.V.C., Burdwan. (1855)
- Gangull & Co., (S. K. Gangopadhyay), 10, Old Post Office Street, Calcutta-1,
- †Ganguli, Anil Kumar, B.Sc., A. (1-7-49), 172-A, Upper Chitpur Road, P.O. Baghbazar, Calcutta—3. (1188)
- Ganguli, Ganendra Nath, B.Com., A. (1-7-49), 9, Haldarpara Road, Calcutta—26. (1286)
- Ganguli, Gangadhar, B.Com., A (29-1-52), De & Ganguli, 3/1, Mangoe Lane, Calcutta—1. (2126)

- "Ganguli, Mukherjee & Co., (A. K. Mukherjee), Post Box No. 719, 23, Strand Road, Calcutta—1,
- Ganguli (N. C.) & Co., (N. C. Gangopadhya, S. K. Chatterjee and D. N. Banerjee). 121, Dawnagazi Road, Bally, Dist. Howrah.
- †Ganguli, Parbati Charan, A.C.A. (Eng. & Wales), A. (3-6-52), 37, Nanda Mitra Lane, Tollygunge. Calcutta—40. (2219) Ganguli, Phanindra Nath, M.A., G.D.A., A. (23-5-52), 12, Waterloo Street, 1st Floor,
- Calcutta—1. (2215)
- †Ganguli, Sudhansu Kumar, B.Sc., G.D.A., A. (1-7-49), Assistant Commissioner of Income-tax, Central Government Building, Queens' Road, Bombay—1. (1455)
- Ganguly, Susil Kumar, B.Sc., B.Com, A. (1-7-49), F. (13-1-51), 73/6, Ekdalia Road. Calcutta—19. (876)
- Garda, Nadir Framroz, B.A., G.D.A., A. (21-3-50), Theosophical Colony, Juhu. Bombay—23. (1659)
- Garg. Chatur Bhuj, B.Com., LL.B., A. (11-1-54), with B. D. Gargieya & Co., Bhagat Bhawan, Mirza Ismail Road, Jaipur. (2762)
- Garg, Hem Chand, B.A. (Com.) (Hons.), A. (21-9-49), R. K. Khanna & Co., Chura Rasta, Jaipur. (1604)
- Garg, Prem Dayal, M.A., B.Com., A. (22-7-50), Patankar Bazar, Gwalior. (1808)
- Garge, Mukund Ramchandra, B.Com, LLB, A. (24-1-53), with H. N. Jhavar & Co., 1, Subhash Chowk, Indore City (2381)
- Gargieya (B. D.) & Co., (B. D. Gargieya), Gargieya Niwas, Beawar, also at Ajmer and Jaipur.
- Gargieya, Bhacwan Das, G.D.A A. (1-7-49), F. (16-8-49), B. D. Gargieya & Co., Gargicya Niwas, Beawar. (95)
- Gargicya, Kanhaiya Lal, A. (1-7-49), F. (16-8-49), Gargieya Niwas, Beawar. (1561)
- Ghalla (D. R.) & Co., (D. R. Ghalla), Industrial Assurance Building, Opp. Church-gate Station, Fort, Bombay—1.
- Ghalla, Devehand Rawji, B Com., A. (8-8-53), D. R. Ghalla & Co., Industrial Assurance Building, 1st floor, Opp. Churchgate Station, Fort, Bombay-1. (2588)
- Ghanekar, Purshottam Dattatraya, B.A., B.Com., A. (27-8-49), 14-D, Khotachi Wadi, Girgaon, Bombay-4. (1583)
- dGhangurde, Anant Narayan, B.Com., A. (1-7-49), Sales Tax Officer, 168, 1, Thakurdwar Road Bombay-2. (1393)
- Ghan Shyam Das & Co., (Ghan Shyam Das), 31/36, Bhairo Nath, Banaras.
- Gharalya, Kasam Ismail, A. (1-7-49), F. (12-1-50). Patel & Gharalya, Vakilna Mansion, Lalgate, Surat. (888)
- Gharda (B. P.) & Co., (C. R. Mucadum and N. K. Dhabar), Opp. The University Gardens, 121, Mahatma Gandhi Road, Fort, Bombay.
- Ghatalia (S. V.) & Co., (S. V. Ghatalia), Dhun Bullding, 2nd Floor, Nanabhoy Lane. Flora Fountain, Fort, Bombay.
- Ghatalia, Shatishchandra Virchand, B. Com., F.S.A.A., A. (1-7-49), F. (16-9-50), S. V. Ghatalia & Co., Dhun Building, 2nd Floor, Nanabhoy Lane, Flora Fountain, Fort, Bombay. (1011)
- Ghate, Vishwanath Gopal B Com., A (8-7-52), Govt. Housing Colony, Block C/9/11. Goregaon, (B.S.D.), Bombay. (2230)
- †Gherda, Kersi Minocher, B.Com. A. (25-8-52), C/o "Tankerville", Gowalia Tank Road, Bombay—26. (Cant N Vaziidar. (2260)
- †Gheyara, Framji Kaikhushroo, A. (1-7-49), Assistant Accounts Officer, Tata Locomotive & Engineering Co. Ltd., Jamshedpur—4. (976)
- Ghose, Jagneswar, M.A., B.Com., A. (20-2-53), 76, Grey Street, Calcutta-6. (2421)
- †Ghose, Lakshmi Charan, M.A., A.S.A.A., A. (7-9-53), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings, Calcutta. (2645)
- Ghose (N. C.) & Co., (N. C. Ghose), P-39, Mission Row Extension, Calcutta.
- Ghose, Nirmal Chandra, B.Com., A. (1-7-49), F. (16-8-49), N. C. Ghose & Co., P. 39, Mission Row Extension, Calcutta. (730)
- Ghose. Nundy & Co., (M. N. Nundy), 71/A, Netaji Subhas Road, Room No. C-7, Calcutta.

- Ghose (S.) & Co., (S. Ghose), 10, Mercantile Buildings, Lall Bazar, Calcutta.
- Ghose, Sailen, B.Sc., A. (1-7-49), F. (16-8-49), S. Ghose & Co., 10, Mercantile Buildings, Lall Bazar, Calcutta. (11)
- Ghose, Subhas Chandra, B.Sc., A. (30-5-50), Gupta Mitra & Co., 30, Brabourne Road, Calcutta. (1749)
- Ghose, Tapan Kumar, M.Sc., B.L., B.Com., A.S.A.A., A. (5-7-51), 25C, Haris-Mukherji Road, Calcutta—25. (2038)
- Ghosh (A. K.) & Co., (A. K. Ghosh), 158-D, Upper Circular Road, Calcutta-- 4.
- Ghosh, Ajay Kumar, B.Com., A. (1-7-49), 7/1, Nundy Street, P.O. Rashbehark Avenue, Calcutta—29. (1238)
- Ghosh, Ajit Kumar, B.A., A. (1-7-49), F. (16-8-49), 8, Old Post Office Street, Calcutta. (685)
- Ghosh, Akshay Kumar, B.Com., A. (1-7-49), A. K. Ghosh & Co., 158-D, Upper Circular Road, Calcutta—4 (1450)
- †Ghosh, Amitabha, B.Com., A. (1-4-54), 11-A, Bhabanath Sen Street, Calcutta—4-(2824)
- Ghosh, Amitava, B.Sc., B.Com., A. (4-9-52), 15-A, Beltala Road, Calcutta-26. (2268)
- Ghosh, Anil Kumar, G.D.A., A. (1-7-49), F. (16-8-49), Ghosh & Ghosh, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (224)
- †Ghosh, Arabinda, M.A. (Com.), A. (19-8-50), 41-B, Ekdalia Road, Calcutta—19. (1837)
- Ghosh, Aryakumar, B.Com., LL.B., A. (16-9-53), A. Ghosh & Co., 1, Netaji Subnas Road, Calcutta. (2670)
- Ghosh, Basudeva, M.A., B.Com., LL.B., A. (1-7-49), F. (22-8-51), Ghosh & Ghosh. Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1068)
- †Ghosh, Bimalendu, B.Sc., A. (1-7-49), 65, Bazar Road, Behala, Calcutta. (1037)
- Ghosh & Ghosh, (A. K. Ghosh and B Ghosh), Temple Chambers, 6, Old Post Office Street, Calcutta—1.
- †Ghosh, Gurudas, M.A., B.Com., A. (20-12-50). Asstt. Commissioner of Income-Tax. (Assam, Manipur, Tripura & Shillong), 46, Karbala Tank Lane, Calcutta—6. (1920)
- Ghosh, Himanshu Sekhai, BSc A (1-7-49), 20-B, Hazra Road, Calcutta—26. (1552)
- †Ghosh, Hirendra Nath, M.A. (Com.), A. (6-5-53), 71, Serpentile Lane, Calcutta—14. (2509)
- †Ghosh, Jagannath, M.A. (Com.), A.S.A.A., A. (17-4-51), 29/2, School Row, Calcutta --25. (1989)
- Ghosh (J. N.) & Co., (J. N. Ghosh), 5, Clive Ghat Street, Calcutta-1,
- Ghosh, Jnamendra Nath A. (8-3-51), J. N. Ghosh & Co., 5, Clive Ghat Street, Calcutta—1. (1968)
- †Ghosh, Kamal Kumar, A. (1-7-49), 43-A, Mohim Halder Street, Calcutta—26. (1041)
- †Ghosh, Nares Chandra, M.A., B.Sc., B.Com., A. (1-7-49), 28/10-B, Nakuleswar Bhattacharyya Lanc, Calcuttu—26. (1475)
 - Ghosh (P. K.) & Co., (P. K. Ghosh and R. K. Ghosh), 17, Mangoe Lane, Calcutta -1
 - Ghosh, Pabitra Kumar, B.Sc, F.S.A.A., A. (1-7-49), F. (16-8-49), P. K. Ghosh & Co., 17, Mangoe Lane, Calcutta -1. (204)
 - Ghosh & Pande (Shri Nath Pande, and S. K. Ghosh), Room No. 9, First Floor, 113-C, Notaji Subhas Road, Calcutta—1.
 - Ghosh, Prosanta Kumar, B Com , A (20-7-53), 7, Old Post Office Street, Calcutta —1. (2553)
 - Ghosh, Ranjit Kumar, B.Com, A. (20-8-52), **P. K. Ghosh & Co.,** 17, Mangoe Lane, Calcutta--1. (2254)
 - †Ghosh, Ratish Chandra, B.Com., A. (1-7-49), 133, Sandy Lane, Lower Darwin, Lancashire. (1260)
 - Ghosh (S. K.) & Co., (S. K. Ghosh and M. Gupta), 10, Old Post Office Street, Calcutta-1

- Ghosh, Siddhartha Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), S. K. Ghosh & Co., 10, Old Post Office Street, Calcutta. (237)
- Ghosh, Smarajit Kumar, B.Com., A. (1-10-52), Ghosh & Pande, Room No. 9, 113-C, Netaji Subhas Road, Calcutta—1 (2293)
- †Ghosh Sudhir Kumar, G.D.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co. Ltd., 8, Netaji Subhas Road, Calcutta. (530)
- Ghosh, Susil Kumar, M.A., B.Com., A. (1-7-49), White Hall Pharmacy Building, 131, Lower Circular Road, Calcutta. (776)
- Ghouse, M. A. Mohamed, B.Com., A. (29-6-53). A. M. Ubaidulla & Co., 5, Markaya-Labhai Street, Harbour Division, Madras-1. (2544)
- Ghyara (S. R.) & Co., (S. R. Ghyara), Chotani Building, Proctor Road, Bombay --7.
- Ghyara, Sam Rustomji, A. (13-11-50), S. R. Ghyara & Co., Chotani Building, Proctor Road, Bombay—7. (1895)
- Gibb, John Stewart Fyfe, A. (1-7-49), F. (20-1-54), Lovelock & Lewes, 4, Lyons Range, Calcutta. (1104)
- †Gidwani, Nanik Motumal, B.Sc., A. (1-7-49), C/o Mackinnon Mackenzie & Co., Ltd., Ballard Estate, Bombay--1. (1153)
- †Gidwani, Pahilaj Hassasing, F.S.A.A., A. (1-7-49), F. (16-8-49), Executive Director, Western India Prospecting Syndicate Ltd., Calico Mills Premises, Post Box No. 28, Ahmedabad. (378)
- Girish Chand & Co., (Girish Chand), 64, Regal Buildings, New Delhi.
- Girish Chand, B.A. (Hons.), A. (1-7-49), Girish Chand & Co., 64, Regal Buildings, New Delhi. (1424)
- Gnananandulu, Kappagantulu, G.D.A., A. (1-7-49), F. (16-8-49), 34, Godown Street, George Town, Madras. (133)
- Godbole, Moreshwar Vinayak, LL.B., A. (30-4-53), 526, Shanwar Peth, Poona—2. (2498)
- Godbole, Ramchandra Gajanan B.Com., A. (7-11-50), 'Padmaja', 67/3, Erandawana, Prabhat Road—Karve Road Corner, Poona—4. (1888)
- Gocl, Vishwa Nath, B.A. (Com.), A. (1-7-49), 64, Queensway, Post Box No. 17, New Delhi. (632)
- Gokaran Prasad & Co., (Gokaran Prasad), 49/104, General Ganj, Kanpur.
- Gokaran Prasad, B.Com., LL.B. A. (27-4-53), Gokaran Prasad & Co., 49/104, General Ganj, Kanpur. (2493)
- Gondalia, Gordhandas Hirji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Gondalia & Mandviwalla, Hamam House, Hamam Street, Fort, Bombay. (751)
- Gondalia & Mandviwalla, (G. H. Gondalia, N. R. Mandviwalla and S. M. Bhatia), Hamam House, Hamam Street, Fort, Bombay.
- †Gonge, Devidas Madavrao, B.Com., A. (24-8-49), Assistant Supdt., Commercial Audit Section, Office of the Comptroller & Auditor General of India, 3, Man Singh Road, New Delhi. (1580)
- †Gonsalves, George John Vincent, G.D.A., A. (1-7-49), 33-C, Matharpacady, Mazgaon, Bombay—10. (1116)
- †Goodwin, John Stanley, A. (1-7-49), F. (16-8-49), C/o Binny & Co., (Madras) Ltd., Post Box No. 66, Madras. (323)
- †Gopalachary, Krishnaswamy, B.A., A. (1-7-49), C/o William Jacks & Co., Ltd., National Bank of India Buildings, First Line Beach, Madras, (565)
- Gopalaiyer, Kangayam Venkatanarayanaiyer, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Saraswati Lakshmi Nilayam", 10/11, Ponnurangam Road West, R. S. Puram P.O., Coimbatore. (129)
- Gopalakrishnan, Jagadesa, B.Com, A. (13-8-53), Room No. 2, Door No. 37, Kasi Viswanath Temple Street, Bangalore—2. (2607)
- Gopalakrishnan, Pallavaram Swaminadha, B.A., B.L., A. (1-7-49), F. (1-7-52), "Krishnas", 48, Sir Thiyagarava Road, T'Nagar, Madras—17. (1106)
- Gopalakrıshnan, Pulivur Srinivasaraghavachari, B.A., A. (16-11-50), Premises of Bank of Baroda Ltd. (upstairs), Big Buzar Street, Coimbatore. (1901)
- †Gopalakrishnan, T. S., B.Com, A. (1-7-49), 173, Lloyds Road, Madras—14. (1516)

- †Gopalan, Kalyanapuram, B.A., A. (1-7-49), C/o Peirce Leslie & Co. Ltd., Calicut. (945)
- Gopalakrishna Rao (A.) & Co., (A. Gopalakrishna Rao), B-6-56, Sultan Bazar, Hyderabad (Dn.).
- Gopalakrishna Rao, Kalmadi, G.D.A., A. (1-7-49), F. (16-8-49), 20, Thambu Chetty Street, Madras—1. (193)
- †Gore, Vishwanath Hari, B.Sc., A. (1-7-49), Mahagiri Road, Thana, (B.S.D.). (1140)
- †Gorer, Donald Solomon, A. (1-7-49), C/o Parry & Co., Ltd., Post Box No. 12, Madras. (1122)
- Goswami & Co., (B. K. Goswami), Ambala Road, Saharanpur.
- Goswami, Bal Krishna, A. (25-10-51), Goswami & Co., Ambala Road, Saharanpur. (2095)
- Goswami, Jyotish Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 34-C, Ananda Palit Road, Entally, Calcutta—14. (309)
- †Goswami, Prabh Dayal, A. (4-9-52), Chief Accountant and Secretary, Glan Singh & Co., Ltd., 30-1, Raffles Place, Singapore-1. (2271)
- Govindaraj, Srinivasa, A. (21-3-50), S. G. Raj & Co., Opposite Head Police Station, Sultan Bazar, Hyderabad (Deccan). (1670)
- Govinda Rajan, Anekal Ramaswamy Iyengar, G.D.A., A. (1-7-49), F. (16-8-49).

 Accountant Member, Madras Sales-Tax Appellate Tribunal, Madras. (442)
- Govind Ram, B.A. LL.B., A. (27-4-53), More Datta & Co., 3550, Chawri Bazar, Delhi—6. (2488)
- †Goyal, Roshan Lal, B.Com., LL.B., A. (31-10-53), Partapur House, Alwar. (2712)
- †Granger, Edward Tresoldi, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London. E.C. 2. (1360)
- †Green, Bryan McDonald, A. (1-7-49), C/o Heatly & Gresham Ltd., 31, Chittaranjan Avenue, Calcutta. (1375)
- Green & Co., (P. K. Mukherji), 3, S. N. Banerjee Road, Calcutta-13.
- Grover, Partap Lal, M.A., B.Com., A. (4-2-54), 14, Hardinge Avenue, New Delhi. (2785)
- Gubbi (N. S.) & Co., (N. S. Gubbi), Fort Chambers, Hamam Street, Fort, Bombay.
- Gubbi, Nagoo Srinivas, G.D.A., A. (1-7-49), F. (16-8-49), N. S. Gubbi & Co., Fort Chambers, Hamam Street, Fort, Bombay—1. (96)
- Guha, (B.) & Co., (B. C. Guha), 5 & 6, Hare Street, Calcutta—1.
- Guha, Bani Kanta, B.A., A. (1-7-49), F. (16-8-49), 10, Indra Roy Road, Bhowanipore, Calcutta—25. (578)
- Guha, Biswaranjan, G.D.A., A. (1-7-49), F. (16-8-49), Guha & Guha, 21, Old Court House Street, Calcutta. (187)
- Guha, Brajes Chandra, B.Com., A. (-7-49), F. (16-8-49), B. Guha & Co., 5 & 6, Hare Hare Street, Calcutta. (429)
- Guha, Dhirendra Mohan, B.Sc., A. (1-7-49), 33-C, Ram Mohan Dutta Road, Elgin Road P.O., Calcutta—20. (1390)
- Guha & Guha (B Guha and P. C. Guha), Grosvenor House, 21, Old Court House Street, Calcutta—1.
- Guha, Krishna Brata, B.Com., LL.B., A. (17-1-53), 3A, Mon Mohan Bose Street, Calcutta—6. (2365)
- Guha Mukherjee & Co., (A. K. Mukherjee), 17, Mangoe Lane, Calcutta-1.
- Guha (N.) & Co., (N. Guha), 158B, Upper Circular Road, Calcutta-4.
- Guha Nandi & Co., (K. B. Guha and H. Nandi), Room No. 23, 1-B, Old Post Office Street, Calcutta—I.
- Guha, Niranjan, M.A., B.Com., A. (20-4-53), N. Guha & Co., 158B, Upper Circular Road, Calcutta—4. (2475)
- Guha, Pratul Chandra, G.D.A., A. (1-7-49). F. (16-8-49), Guha & Guha, 21, Old Court House Street, Grosvenor House, Calcutta—1. (438)
- †Guha, Ranendra Sankar, M.A. (Cantab), A.C.A. (Eng. & Wales), A.C.W.A. (Eng.), A. (15-10-51), Accountant, James Finlay & Co. Ltd., 2, Netaji Subhas Road, Calcutta—1. (2088)

- Guha (S. N.) & Co., (S. N. Guha), 12, Waterloo Street, Calcutta-1.
- Guha, Sachindra Nath, B.Sc., G.D.A., A. (1-7-49), S. N. Guha & Co., 12, Waterloo Street, Calcutta—1. (1275)
- †Guha, Sanjib Chandra, B.Sc., LL.B., A.S.A.A., A. (1-7-49), F. (16-1-51), Additional Commissioner of Commercial Taxes Government of West Bengal, Pollock House, 3rd Flogr, 18-A, Brabourne Road, Calcutta—1. (535)
- †Guha, Tarun Kumar, B.Com., A.C.A. (Eng. & Wales), A. (13-6-52), with Lovelock & Lewes, 4, Lyons Range, Calcutta—1. (2222)
- Guha Roy, Dhirendra Nath, MA, FSAA, A (1-7-49), F. (16-8-49), Pal & Roy, 2, Church Lane, Calcutta-1. (269)
- †Guha-Roy, Promathesh, B.Com., A. (6-5-53), Q-171, Santoshpur Road, Calcutta—24. (2508)
- Guhathakurata (P.K.) & Co., (P. K. Guhathakurta), 7, Hastings Street, 2rd Floor, Calcutta-1.
- Guhathakurta, P. K., B.Com., A. (21-3-50), P. K. Guhathakurata & Co., 7, Hastings Street, 2nd Floor, Calcutta—1. (1652)
- Gulati (M. R.) & Co., (M. R. Gulati), Mahavir Buildings, 11, Homji Street, Sir Pherozeshah Mehta Road, Fort, Bombay—1.
- Gulati, Mulk Raj, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), M. R. Gulati & Co., Mahavir Building, 11, Homji Street, Sir Pherozeshah Mehta Road, Fort, Bombay—1. (661)
- †Guliani, Mohan Lal, A. (4-9-52), 10, Chandra Mandal Lane, Calcutta—26. (2274)
- †Gundu Rao, Gulur Srinivasa Rao, G.D.A., A. (1-7-49), Chief Accountant, Hyderabad Gold Mines Co., Ltd., Hatty, Lingasugar P.O., Via Raichur (Dn.). (796)
- Gunvantlal J. Shah & Co., (Gunvantlal J. Shah), First F., Kalyan Bhuvan, opp. Krishna Cinema, Relief Road, Ahmedabad.
- Gupta, Abani Bandhu, B.Sc., LL.B. (Belf.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), Gupta & Mitra, Windsor House, P-14, Mission Row Extension, Calcutta. (573)
- Gupta (A. S.) & Co., (A. S. Gupta), 10, Old Post Office Street, Calcutta-1.
- Gupta, Amiya Sankar, M.A., B.Com., A. (20-1-54), A. S. Gupta & Co., 10, Old Post Office Street, Calcutta—1. (2773)
- Gupta, (B.) & Co., (B. Gupta and G. P. Sah), Hasan Imam Road, Patna.
- Gupta, Bishadendu, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), B. Gupta & Co., Hasan Imam Road, Patna. (209)
- Gupta (C. P.) & Co., (C. P. Gupta), Nehru Road, Farrukhabad.
- Gupta, Chandra Prakash, M.Com., A. (20-8-52), C. P. Gupta & Co., Nehru Road, Farrukhabad. (2255)
- Gupta, Gopal Chandra, A. (1-7-49), 43/C, Girish Park North, P.O. Beadon Street. Calcutta. (1473)
- Gupta, Hans Raj, B.Com., LL.B., A. (3-3-52), with S. P. Chopra & Co., F Block. Connaught Place, Radial Road No. 7, New Delhi. (2174)
- Gupta, Hiranendu, B.Sc., A. (26-9-49), 48/4, Manohar Pukur Road, P.O. Rashbehart Avenue, Calcutta—29. (1609)
- Gupta (J.) & Co., (Jogendra Nath Gupta), 42, Ganesh Chunder Avenue, Calcutta—13.
- Gupta, Jitendra Nath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), A. C. Das Gupta & Co., 12/1, Old Post Office Street, Calcutta—1. (360)
- Gupta, Jogendranath, M.A. (Com.), B.L., G.D.A., A. (1-7-49), F. (16-8-49), J. Gupta & Co., 42, Ganesh Chunder Avenue, Calcutta—13. (137)
- Gupta, Madan Mohan, B.Com., A. (24-9-49), S. K. Ghosh & Co., 10, Old Post Office Street, Calcutta. (1603)
- Gupta Mitra & Co., (S. C. Ghosh), 30, Brabourne Road, Calcutta-1.
- Gupta & Mitra, (A. B. Gupta and S. N. Mitra), Windsor House, P-14, Mission Row Extension, Calcutta.
- Gupta, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., A. (1-7-49), F. (12-3-50), M. L. Gupta & Co., Laxman Bhavan, Mall Road, Kanpur. (263)
- Gapta (M. L.) & Co., (M. C. Gupta), Laxman Bhawan, The Mall, Kanpur.
- Gupta (O. N.) & Co., (O. N. Gupta), 1910, Chawri Bazar, Delhi.

- Gupta, Onkar Nath, B.A. (Com.), A. (12-11-49), O. N. Gupta & Co., 1910, Chawri Bazar, Delhi. (1618)
- ‡Gupta, Pravas Chandra, B.Sc., G.D.A., A. (1-7-49), F. (6-7-52), 55, Sree Gopal Mullick Lane, Calcutta. (473)
- †Gupta, Purshottum Lal, B.A., A. (1-7-49), Assistant Accounts Officer, Employees' State Insurance Corpn., Ministry of Labour, New Delhi. (1083)
- †Gupta, Rabikar, B.Com., A. (18-11-52), Commercial Tax Officer, Government of West Bengal, (213, Rashbehary Avenue, Calcutta—19. (2323)
- Gupta (R. C.) & Co., (R. C. Gupta), 24/50, Birhana Road, Kanpur,
- Gupta, Rabindra Nath, B.A., A. (1-7-49), R. N. Gupta & Co., 10, Old Post Office Street, 1st Floor, Calcutta—1. (1177)
- Gupta (Raj K.) & Co., (Raj K. Gupta), Prabhu Dayal Building, Connaught Circus, New Delhi.
- Gupta, Raj Kumar, B.A. (Com.) (Hons.), A. (10-8-53), Raj K. Gupta & Co., Prabhu Dayal Building, Connaught Circus, New Delhi. (2594)
- Gupta, Ram Chand, B.Com., A. (1-7-49), F. (7-6-50), R. C. Gupta & Co., 24/50, Birhana Road, Kanpur. (830)
- †Gupta, Ram Nath, B.Com., A. (1-7-49), Sales-Tax Officer, 165-167, Khyber Pass Mess, Delhi. (1265)
- Gupta, Ranjit Singh, G.D.A., A. (1-7-49), F. (16-8-49), R. S. Gupta & Co., Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk, Delhi. (174)
- Gupta, Ratanlal Bankatlal, B.Com., LL.B., A. (1-7-49), F. (27-2-50), R. L. Gupta & Co., 35, Sitlamata Bazar, Indore. (929)
- Gupta (R. L.) & Co., (R. Gupta), 35, Sitlamata Bazar, Indore.
- Gupta (R. N.) & Co., (R. N. Gupta), 10, Old Post Office Street, 1st Floor, Calcutta-1.
- Gupta (R. S.) & Co., (R. S. Gupta and Chandra Bhusan), Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk, Delhi.
- Gupta (S.) & Co., (S. K. Gupta), 8/116, Arya Nagar, Kanpur.
- Gupta (S. B.) & Co., (S. B. Gupta), Ghiya Mandi, Mathura.
- Gupta (S. K.) & Co., (S. K. Gupta), 65A, Satish Mukherji Road, Calcutta-26,
- Gupta, Sachindra Nath, B.Com., A. (21-3-50), Joy Krishna Sen & Co., 30-A, Ramadhone Mitter Lane, Calcutta—4, (1663)
- †Gupta, Sajal Kumar, B.Sc., B.Com., A. (1-5-50), 50-X, Garcha Road, Calcutta—19. (1707)
- Gupta, Salil Kumar, B.Com., A. (27-11-51), S. K. Gupta & Co., 65A, Satish Mukherji Road, Calcutta—26. (2114)
- Gupta, Sarvadhar, B.Com., A. (18-7-51) P. S. Surana & Co., 40, Nahata Chamber, Chopasani Road, Jodhpur. (2040)
- Gupta, Satya Prakash, B.A. (Com.), A. (5-10-51), S. P. Gupta & Co., Opposite Church, Chandni Chowk, Delhi. (2087)
- Gupta, Shri Kant, B.Com., A. (18-11-52), S. Gupta & Co., 8/116, Arya Nagar, Kanpur. (2326)
- Gupta, Sibadas, A. (1-7-49), with George Read & Co., Avenue House, Chowringhee Square, Calcutta—1. (1121)
- Gupta (S. N.) & Co., (S. N. Gupta), Sukh Niketan, Mahatma Gandhi Road, Agra, also at Gwalior.
- Gupta (S. P.) & Co., (S. P. Gupta), Opposite Church, Chandni Chowk, Delhi.
- Gupta, Sukh Nandan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. N. Gupta & Co., Sukh Niketan, Mahatma Gandhi Road, Agra. (123)
- Gupta, Suraj Bhan, B.Com., A. (14-8-51), S. B. Gupta & Co., Ghiya Mandi, Mathura. (2050)
- Gupta, Suraj Prakash, B.A. (Com.), A. (1-7-49), F. (16-8-49), S. Prakash & Co., Kinari Bazar, Delhi. (893)
- Gupta, Suresh Chandra, B.Com., A. (28-5-53), 113/135, Swaroop Nagar, Kanpur. (2521)
- Gupta, Vinod Bhushan, B.A. (Com.), LL.B., A. (8-11-50), Administrative Officer, Council of the Institute of Chartered Accountants of India, Mathura Road, Near Hardinge Bridge, New Delhi. (1893)

- Gupta (V. S.) & Co., (V. S. Gupta), 380/3, Western Kutchery Road, Meerut.
- Gupta, Vishnu Saran, M. Com., A. (19-7-52), V. S. Gupta & Co., 380/3, Western-Kutchery Road, Meerut. (2235)
- Gupte & Co., (S. V. Gupte), 27, Alli Chambers, Tamarind Lane, Fort, Bombay.
- †Gupte, Arvind Dattatraya, B.Com., A. (4-1-51), C/o The Associated Cement Cos-Ltd., Sevalia Cement Works, P.O. Sevalia Cement Works, Dist. Kaira. (1932)
- Gupte, Surendra Vishvanath, B.Com., A. (27-8-49), Gupte & Co., 27, Alli Chambers, Tamarind Lane, Fort, Bombay. (1587)
- Gurjar (S. V.) & Co., (S. V. Gurjar), Deshapande's Wada, Sangle Galli, Ahmednagar
- Gurjar, Shrikrishna Vinayak, A. (7-11-50), S. V. Gurjar & Co., Deshpande's Wada, Sangle Galli, Ahmednagar. (1891)
- †Gurpal Singh, A.S.A.A., A. (1-7-49), Finance & Accounts Officer, Office of Custodian, Evacuees' Property, P Block, New Delhi. (24)
- †Guruswami, Therizhandur Valdyanatha, B.Com., A. (1-7-49), C/o Anglo-French-Textile Co. Ltd., Pondicherry.
- Gutgutia (K. N.) & Co., (K. N. Gutgutia, B. Chhawchharia, M. L. Sharma and S. Sthanumoorthy), 33, Netaji Subhas Road, Calcutta, also at Bombay and Jaipur.
- Gutgutia, Kashi Nath, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **K. N. Gutgutia** & Co., 33, Netaji Subhas Road, Calcutta—1. (17)
- Guzdar, Dinshaw Pesi, A. (1-7-49), F. (24-3-51), C/o Oriental Government Security Life Assurance Co., Ltd., Oriental Buildings, Mahatma Gandhi Road, Bombay. (286)
- Gyara, Minoo J., B.A., A. (1-7-49), F. (20-10-53), with **Batlibol & Purchit**, 204, Hornby Road, Fort, Bombay. (1258)
- Habib & Co., (H. P. Italia), Patharia Palace, 75, Mohamod Ali Road, Bombay-3.
- Halappanavar, Chandrashekbar Sangapa, B.Com., A. (15-3-54), Ganapat Galli, Belgaum. (2807)
- Haldar, Nagendra Nath, B.Sc., A.C.A., (Eng. & Wiles), A. (7-9-53), Krishnagar, Distt. Nadia. (2647)
- †Halpin, Henry Joseph, A.C.A. (Eng & Wales), A. (1-7-49), C/o Burn & Co., Ltd., Howrah Iron Works, Howrah. (J553)
- Hansotia (P. C.) & Co., (P. C. Hansotia, J. M. Dotiwala and Dr. R. C. Cooper), 17, Elphinstone Circle, Nanjee Building, Fort, Bembay.
- Hansotia, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., A (1-7-40), F. (16-8-49), P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Fort, Bombay, (35)
- Haque, Mohammad Ekramul, A. (1-7-49), 36-37, Lakshmi Bazar, Dacca. (511)
- Hardikar, Madhukar Maheshwar, B.A., A. (1-7-49), K. S. A. Buildings, 3rd Floor, Bhawani Shankar Road, Dadar, Bombay—14. (1026)
- Hariachar (C. P.) & Co., (P. N. Raghavendra Rao), 168, Telugu Brahmin Street, Coimbatore.
- Harlbhakti & Co., (V. B. Haribhakti and I. R. Haribhakti), Esplanade Mansions, 1st floor, Room No. 109, Mahatma Gandhi Road, Fort, Bombay, also at Baroda.
- Haribhakti, Ishverlal Ratanlal, B.Com., A. (28-9-53), Haribhakti & Co., Haribhakti Haveli, Ghadiali Pole, Baroda. (2681)
- Haribhakti, Vishnubhai Bhagwandas, B.Com., A. (15-6-51), Haribhakti & Co., Esplanade Mansions, 1st Floor, Room No. 109, Mahatma Gandhi Road, Fort, Bombay. (2017)
- Haridas & Co., (H. A. Patel), Noble Chambers, Parsi Bazar Street, Fort Bombay.
- Hariharan & Co., (P. R. Hariharan), 70-A, Stock Exchange Building, Appollo Street, Fort, Bombay—1.
- Hariharan (C. S.) & Co., (C. S. Hariharan), 289, Esplanade, Madras-1.
- Hariharan, C. S., A. (1-7-49), F. (10-2-53), C. S. Hariharan & Co., 289, Esplanade, Madras—1. (1196)
- †Hariharan, Chittur Sivaramaier, B.Com., A. (11-2-53), 10-A, Southern Avenue, Calcutta—26. (2402)

- †Hariharan, K., B.A., G.D.A., A. (17-11-53), Director & General Manager, George Oakes Ltd., 36-D, Mount Road, Madras-2. (2733)
- Hariharan, Palghat Ramakrishna İyer, G.D.A. A. (1-7-49), F. (16-8-49), Hariharan & Co., 70-A, Stock Exchange Building, Apollo Street, Fort, Bombay—1. (396)
- †Hariharan, Peruvemba Ramaswamier, A. (18-8-50), C/o Oriental Government Security Life Assurance Co., Ltd., Oriental Buildings, Fort, Bombay. (1829)
- Hariharan, Sankaranarayana Iyer, B.A., A. (1-4-54), Chief Accountant, Bombay Suburban Electric Supply Ltd., Santa-Cruz, Bombay. (2837)
- †Harris, Norman Davidson, M.A., B.Com., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee, Calcutta-16. (1325)
- Harshavardhana, Adipudi, G.D.A., A. (1-7-49), F. (24-11-51), V. Soundararajan & Co., Catholic Centre, Armenian Street, Madras—1. (1095)
- Hartley, Kenneth John Harold, A. (1-7-49), F. (12-3-50), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (383)
- Hathiram, Pesi Dadiba, B.A., A. (1-7-49), Addie House, 607/A, Kingsway, Dadar, Bombay. (1481)
- Hattikudur, Shridhar Sadashiv, A. (14-5-52), B1-1, Saraswat Colony, Santa-Cruz West, Bombay—23. (2205)
- Haveliwala, Abdulhusain Haiderali, B.Com., A. (17-6-53), A. H. Haveliwala & Co., Hehmat Building, 1st Floor, 52-A, Abdulrehman Street, Bombay—3, (2536)
- Haveliwala (A. H.) & Co., (A. H. Haveliwala), Rehmat Building, 1st Floor, 52-A, Abdulrehman Street, Bombay-3.
- †Haworth, Philip Cunningham, A. (1-7-49), C/o Shaw Wallace & Co., Ltd., Bankshall Street, P. B. No. 70, Calcutta. (1414)
- †Hazari, Chand Kishan, B.Com., A. (1-7-49), 5, Hasan Building, Nicholson Road, Delhi. (1210)
- Hegde, Palli Mahabala, G.D.A., A. (1-7-49), F. (16-8-49), Kodialbail, Mangalore—3. (46)
- Herbert, Dicksy Saret, B.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd., Mangalore. (1184)
- Hill, Frederic Montague, A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1088)
- †Hirji-Khorshed, Homi Sorabji, A. (1-7-49), C/o The Associated Cement Cos., Ltd., 1, Queens Road, Fort, Bombay. (1347)
- Hirji-Khursed, Histasp Sorabji, A.S.A.A., A. (1-7-49), 133, Marine Drive, Church-gate, Bombay. (1025)
- †Hockley, Clifford, A. (1-7-49), C/o McLeod & Co., Ltd., 3, Netaji Subhas Road. Calcutta. (1502)
- †Hormasji, Ardeshir Jivanji, B.A. (Hons.), A. (25-11-49), Assistant, Turner, Morrison & Co., Ltd., 16, Bank Street Bombay—1. (1621)
- †Howitt, Harold Gibson, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Iron-monger Lane, London. E.C. 2. (1358)
- (†Howorth, Thomas A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry, London. E.C. 2. (1520)
- †Hussain, Muhammad Safdar, B.A., B.Com., A. (10-9-53), Appellate Assistant Commissioner of Income-Tax, Quetta. (2657)
- Irani, Boman Rashid, B.Com., A. (1-7-49), C/o Shahbehram R. Irani, Old Wadia Chawl, Block III, Chandanwadi, Girgaum Road, Bombay. (1527)
- †Irani, Zal Rustam, A.C.A. (Eng. & Wales), A. (1-7-49), 19-A, Alipore Road, Delhi. (149)
- †Italia, Dinshaji Cawasji, B.Com., A. (23-1-53), C/o The Associated Cement Com. Ltd., Cement Works, Shahbad-Dn. (2374)
- Italia, Hormasji Pirojsha, G.D.A., A. (1-7-49), F. (16-8-49), Habib & Co., Patharia Palace, 75, Mohamed Ali Road, Bombay—3. (322)
- Jyengar, Arakere Varadiyengar Sesha, B.Com., A. (26-5-50), 20, IV Main Road, Chamarajpet, Bangalore—2. (1742)
- Hyengar, M. K. Sampath, B.A., A. (2-9-53), 1408, Samplge Road, Malleswaram, Bangalore. (2638)
- **Tyengar, R.A.D., G.D.A., A. (1-7-49), 29, Second Street, Shenoynagar, Tallakulam Post, Madhurai. (1204)

- Iyer, A. Krishna, B.A., G.D.A., A. (18-7-52), No. 83, Ammankoil Road, Mullakkal, Alleppey. (2233)
- htlyer, C. S. Venkiteswara, M.A., B.Com., A. (25-3-54), with S. B. Dandeker & Co., P-36, Royal Exchange Place, Calcutta. (2815)
- . **Iy**er, K. Narayana, A. (1-7-49), 51, Paripurna Vinayagar Koil Street, Mylapore, Madras. (1564)
 - †Iyer, Narayanaswamy Ramaswamy, G.D.A., A. (16-5-50), Deputy Chief Accountant, Calcutta Port Commissioners' Office, 15, Strand Road, Calcutta. (1721)
 - †Iyer, Natesan Sitaraman, B Com, A (2 6-50), Block A. Flat No 6, South Indian Buildings, Brahmanwada, Matunga, Bombay—19. (1757)
 - Iyer, P. V. Seshadri, A. (27-11-51), Machingel Lane, Trichur. (2115)
 - Iyer (R. S. V.) & Co., (R. S. V. Iyer), 23-24, Noor Building, Opposite Western Railway Station, Dadar, Bombay—28.
 - Iver. R S Venkates wars, A (13-1 or). R. S. V. Iver & Co., 23-24, Noor Building, Opposite Western Railway Stato: Dadar, Bombay—28 (1936) Iyer, T. S. Ananthakrishna, A. (31- 72), Fa rakal, Tuchur (**346) Jacob, E. C., A. (**2-3-51), Jacob & Mathew, K. K. Road, Kottayam (1975)

 - Jacob, Edavumvelil Varkkey, B.Com, A. (17-2-53), 37. Street Marks Road, Banga-
 - lor -: (2419)

 Jacob (v. U.) & Co., (K U Jaco), Dezaur Road, Mattendaerry, Cocnin
 - Jacob, K. U., B Sc. A. (1-7-49), F. (12 12 53) K. U. Jacob & Co., Bazaar Road, Mattache rv. Cochin. (1327)
 - Jacob & Mathew, (E C Jacob and P. C. Mathew), K. K. Road, Kottayam, also at Alleppey
 - Jacobs, Wil Isaac, BA, A. (17-49), 1-D, Bharatiya Bhuvan, 17th Road, Khar, Bombay—21 (800)
 - †Jadhav, Rajaram Swaram, A. (26-12-52), Income-tax Offic r Income-tax Officer. Juna Bazar, Broach City. (2344)
 - **Ja**gadesan, B, B Com, A (24-10 5?), 6, Sahadevapuram, Salem. (2699)
 - †Jagadisan, T. R. B.Sc., A. (1-7-49), C/o Balmer Lawiie & Co, Ltd, 21, Netaji Subhas Road, Calcutta. (1264)
 - Jagadisan, UP, G.DA., A. (1-7-49), F. (16-8-49), Nataraja Iyer & Co., Abid Rord, Post Box 10, 157, Hyderabac (Decean) (543)
 - Jagannadhamchetty, Voora, GDA, A. (1-7-49), F (12-3-50), 104, Varadamuthiappan Street, Madras. (331)
 - Jagannath, Curpoor Varadachari, G.D.A., A. (27-1-51), G. M. Oka & Co., 180, Budhwar Peth, Laxmi Road, Poona—2 (1944)
 - Jagannathan, Annulu Naidu Rangasamy Naidu, B.Com, A (13-8-53). 2-13/200 Pappanaicken Palavam, Coimbatore. (2606)
 - Jagannathan Melappalayam Sudarsanam, GDA., A. († 7-49), F (16-8-49), M. S. Krishnaswami & Jagannathan, "Sudarsanam" Ratnasabapathipi ram P.O., (180)
 - †Jagannather R. MA, A (1-7-49), C/o Brooke Bond Incia Ltd, P. B No. 187. (1000)
 - Jagdish Jua P.Com. 4 (28.2.50) Asstt Accounts Officer, Damodar Valley Corporation, P.O. Durgapi r. Dist. Burdwin. (1677)
 - Jagdish Prasa ! & Co., (Togdish Proced, J. C. Khonna and Norrow Prasad), Chandni Chowk, Delhi, also at Ghaziebad
 - Jagdish Piasad BA, Toom, GDA A (1-7-49), F (16-8-49) Jardish Prasad & Co., Chandni Chowk Delhi (140)
 - Jagdish V. Pesai & Co., (J. V. Desai), Opp. Doshiwada Street, Kalupur Road. Ahmedabad
 - Jagesh Desai & Co., (J M Desai), Yusuf Building, 4th Floor, 43, Mahatma Gandhi Road, Bombay—1.
 - Jagtap (R. A.) & Co., (R A Jagt; p), 67, Apollo Street, Fort, Bombay.
 - Jagtap, Rao Saheb Amritrao, BA, BCom, A (1-7-49), F (1-4-54), R. A. Jagtap. & Co., 67, Apollo Street, Fort, Bombay. (1419)
 - Jain & Co., (G C Jain), Opp Praja Sewak Press, Inside Sojatigate, Jodhpur.
 - Jain & Co., (K. K. Jain), 46, Strand Road, Calcutta-7.
 - Jain, Amritlal H, B Com., A. (16-2-52), Amritlal H. Jain & Co., Manak Mansion. Chhota Sarafa, Ujjain. (2154)

- Jain (A. K.) & Co., (A. K. Jain), Prempuri, Railway Road, Meerut City.
- , Anant Kumar, B.Com., LL.B., A. (7-6-50), A. K. Jain & Co., Prempuri, Railway Road, Meerut City. (1761)
- Jain (D. C.) & Co., (D. C. Jain), 22, Badjatia Buildings, Badasarafa, Indore City.
- Jain, Dhannalal Rajmal, B.Com., A. (24-10-53), D. R. Jain & Co., 161, M. T. Cloth Market, Indore. (2696)
- Jain, Dharamchand, B.Com., A. (20-7-53), D. C. Jain & Co., 22, Badjatia Buildings, Badasarafa, Indore City. (2556)
- Jain (D. R.) & Co., (D. R. Jain), 161, M. T. Cloth Market, Indore.
- Jain, Ghewar Chand, B.Com., A. (9-1-53), Jain & Co., Opp. Praja Sewak Press, Inside Sojatigate, Jodhpur. (2352)
- Jain, Jia Lal, B.A., A. (6-1-50), Sodhbans & Co., Dilbar Buildings, Original Road, Paharganj, New Delhi. (1650)
- Jain, Jitendra Kumar, B.Com., A. (1-7-49), C. S. Bhatnagar & Co., 64, Regal Buildings, New Delhi. (1221)
- Jain, Kamal Kumar, B.Com., LL.B., A. (15-5-52), Jain & Co., 46, Strand Road, Calcutta-7. (2211)
- Jain, Magan Lall, B.Com., A. (15-5-52), with Bhargava & Co., Hazratganj, Lucknow. (2206)
- Jain, Megh Kumar, B.A. (Com.) (Hons.), A. Deputy Ganj, Sadar Bazar, Delhi—8. (2353) (9-1-53), Megh Anand & Co., 5,
- Jain, Munni Lal, M.Com., LL.B., A. (1-9-50), Singhi & Co., Khetan Bhawan, Mirza Ismail Road, Jaipur. (1856)
- Jain (N. C.) & Co., (N. C. Jain), 1789, Dariba Kalan, Delhi.
- Jain_Nem Chand, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), N. C. Jain & Co, 1789, Dariba Kalan, Delhi. (563)
- Jain (R. C.) & Co., (R. C. Jain), 1144, Raviwar Peth, Poona-2.
- Jain, Ramchandra Chandrarao, BA. (Hons.), A. (1-7-49), F. (25-5-53). B. C. Jain & Co., 1144, Raviwar Peth, Poona-2. (1224)
- Jain Satyavadi, Kapoor Chand, B.A., G.D.A., A. (1-7-49), F. (16-8-49), K. C. J. Satyavadi & Co., 1682, Egerton Road (Nai Sarak), Delhi. (663)
- , Shantilal Karoolal, B.Com., A. (24-9-53), 184, Javeri Bazar, Opp. Bullion Exchange, Bombay—2. (2678)
- †Jain, Suparshva Kumar, M.Com., A. (8-5-53), C/o Aluminium Corporation of India, 7. Council House Street, Calcutta—1. (2512)
- Jaiswal (G.P.) & Co., (G. P. Jaiswal), 90, Johnstoneganj, Allahabad.
- Jaiswal, Gaya Prasad, G.D.A., A (1-7-49), F. (16-8-49), G. P. Jaiswal & Co., 90, Johnstoneganj, Allahabad. (278)
- Jajodia, Narain Prasad, B.Com., A. (8-9-53), N. P. Jajodia & Co., Basantganj, Darbhanga. (2655)
- Jajodia (N. P.) & Co., (N. P. Jajodia), Basantganj, Darbhanga.
- Jaju & Co., (B. L. Jaju), No. 1, Netaji Subhas Road, 1st Floor, Calcutta—1.
- Jaju, Bajranglal, B.A., LL.B., A. (21-9-49), Jaju & Co., No. 1, Netaji Subhas Road, 1st Floor, Calcutta. (1596)
- †Jalundhwala, Ramanlal Chhotalal, B.Com., F.S.A.A., A. (1-7-49), Dy. Manager, The Scindia Steam Navigation Co., Ltd., Scindia House, Dougall Road, Ballard Estate, Bombay. (489)
- Jambunathan, A. N., G.D.A., A. (1-7-49), F. (16-8-49), 26, Daivasigamani Mudaliar Road, Lakshmi Puram, Royapettah, Madras—14. (482)
- Jan, Rahim Ahmed, A. (1-7-49), C/o Chopra Tandon & Co., 'F' Block, Connaught Place, Radial Road No. 7, New Delhi. (1135)
 Janakiraman, Panchagnula, B.Com., A. (4-8-53), 235, Danduvari Street, Nellore.
- (2587)
- Jantrania, Bhagwandas Manilal, B.Com, A. (7-9-50), Chief Accountant, F. Racak & Co., Ltd., 57, Radha Bazar Street, Calcutta. (1864)

 Jasavala, Dosabhoy Jamshedji, G.D.A., A. (1-7-49), F. (16-8-49), Deshpande & Jasavala, Petit Building, 359, Hornby Road, Fort, Bombay—1. (546)
- Jashbhai S. Shah & Co., (Jashbhai S. Shah), Shahpur, Mangal Parckh's Khancha,
- Lallubhai's Pole, Ahmedabad. Jassoobhoy, Hormasii Dinshaw, A. (1-7-49), F. (16-8-49), Chandabhoy & Jassoobhoy Advani Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay. (74)

- ††Jasubhoy, Rusi Hirjibhoy, B.Com., A. (9-7-52), with S. B. Billimoria & Co, 113, Mahatma Gandhi Road, Bombay—1. (2232)
- Jasuja, Jai Chand, B.Com., A. (18-11-52), J. C. Jasuja & Co., Thapar House, Birhana Road, Kanpur. (2325)
- Jasuja (J. C.) & Co., (Jai Chand Jasuja), Thapar House, Birhana Road, Kanpur.
- Jasuja, Kul Bhushan, B.Com., A. (7-9-53), M. Pal & Co., 64, Regal Buildings, Connaught Circus, New Delhi. (2648)
- †Javeri, Nani Tehmul, A. (16-2-52), C/o Shri P. M. Karanjia, "Oval View", Churchgate Reclamation, Bombay—1. (2157)
- †Javeri. Narendra M., B.Com., A.S.A.A. A. (1-7-49), Director, Burroughs Wellcome & Co., (India) I.td., Cook's Building, Hornby Road, Bombay—1. (1464)
- Jawalkar, Dhondo Govind, M.A., A.S.A.A., A. (1-7-49), F. (16-8-49), 195/13, Budhwar Peth, Ring Road, Sholapur. (722)
- Jayantilal Thakkar & Co., (Jayantilal K. Thakkar), 111, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort, Bombay—1.
- †Jayaraman, Aringundram Ponnuswamy, B.A., I.A.S., A. (1-7-49), Sub-Collector, Rajahmundry. (1515)
- †Jayaraman, C., B.A., A. (21-1-50), C/o Best & Co. Ltd., Post Box No. 41, Secunderabad (Dn.). (1647)
- "Jayaraman (P.) & Co., (P. Jayaraman), 31/228, Govindappa Naicken Street, Madras—1.
- Jayaraman, Ponnuswamy, B.Com., A. (22-7-50), P. Jayaraman & Co., 31/228, Govindappa Naicken Street, Madras—1. (1806)
- Jayaraman, Ram Chandra, B.Com., A. (1-7-49), F. (13-6-51), Charl & Ram, 6 C, Beach Street, Penang. (649)
- Jha (K.) & Co., (K. Jha), 1, Motilal Mishra Lane, Bhikhanpur, P.O. Bhagalpur. Jha, Kameshwar, M.A., B.Com., A. (14-8-51), K. Jha & Co., 1, Motilal Mishra Lane, Bhikhanpur, P.O. Bhagalpur. (2049)
- Jha, Laxman Bala, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 12, Lower Chitpur Road, 1st Floor, Teritti Bazar, Calcutta—1. (212)
- †Jhala, Satyendrai Dolatrai, B.Com., A. (11-11-49), Income-tax Officer, Surendranagar. (1613)
- Jhala, Satyendrakumar Premshankar, B.Com., A. (20-7-53), **D. B. Oza & Co., G-47.** Janasukh Nivas, Somji Road, Kandivlee, Bombay. (2554)
- Jhamb, Chhabil Dass, A. (17-5-50), 38, Ambulkar Sadan, Gokhale Road South, Dadar, Bombay—28. (1725)
- Jhavar, Harinarayan Murlidhar, B.A., B.Com., M.A., LL.B., A. (31-10-51), H. N. Jhavar & Co., 1, Subhas Chowk, Indore City. (2097)
- Jhavar (H. N.) & Co., (P. S. Surana and H. N. Jhavar), 1, Subhas Chowk, Indore City.
- Jhaveri, Vasant Motilal, B.Com., A. (29-7-53), Shyam Bhuvan No. 1, 1st Floor, Guzdar Street, Bombay—2. (2573)
- Jivraj & Co., (J. L. Somaiya), 317, Kalbadevi Road, Opp. Swadeshi Market, Bombay—2.
- Jodhani, Amritlal Maganlal, B.Com., LL.B., A. (24-1-53), Satbhai's Haveli, Zaveriwada, Ahmedabad. (2380)
- Jeg (B. D.) & Co., (B. D. Jog), Sir Vithaldas Chambers, Room No. 205, 2nd Floor, Apollo Street, Fort, Bombay.
- Jog (B. D.) & Co., (B. D. Jog and G. T. Lalit), Bharat Industrial Bank Bldg., 93/2-B, Budhwar Peth, Poona—2.
- Jog, Bhaskar Damodar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **B. D. Jog & Co.,** Sir Vithaldas Chambers, Room No. 205, 2nd Floor, Apollo Street, Fort, Bombay. (160)
- Joglekar (G. K.) & Co., (G. K. Joglekar), Bharat Industrial Bank Building, 2nd Floor, Room No. 1, 93/2B, Budhwar Peth, Laxmi Road, Poona—2.
- Joglekar, Govind Krishna, G.D.A., A (1-7-49). F. (16-6-52). G. K. Joglekar & Co., Bharat Industrial Bank Building, 2nd Floor, Room No. 1, 93/2B, Budhwar Peth, Laxmi Road, Poona—2. (898)
- ýJoglekar, Purushottam Raghunath, B.Com., A. (1-7-49), Girdhar Bhuvan, 417, Lamington Road, Girgaon, Bombav—4. (1377)

- John (K.) & Co., (K. John, Major K. Viswasaratnam and K. J. Victor David), 9, Philip's Street, Madras,, also at Madhurai and Bangalore.
- John, Kola, G.D.A., A. (1-7-49), F. (16-8-49), 2, Sullivan's Garden, Mylapore, Madras-4. (108)
- John, Kola Henry, A. (23-3-50), 15/54, Trunk Road, Cuddapah. (1681)
- John, M.C., B.A., A. (3-6-53), Tharlen & John, Beach Road, Quilon. (2526)
- Jokhakar (B. D.) & Co., (B. D. Jokhakar), 14, Hamam Street, Fort, Bombay.
- Jokhakar, Bhalchandra Dalpatram, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), B. D Jokhakar & Co., 14, Hamam Street, Fort, Bombay. (390)
- Jorapur (K. B.) & Co., (K. B. Jorapur), 9, Ash Lane, Medows Street, Fort, Bombay.
- Jorapur, Krishna Bhimarao, B.Sc., I.L.B., A. (1-7-49), F. (23-5-52), K. B. Jorapur & Co., 9, Ash Lane, Medows Street, Fort, Bombay. (967)
- **Jos**celyne, Alan Keith, A. (1-7-49), F. (13-10-52), **Lovelock & Lewes, 4, Lyons** Range, Calcutta. (1094)
- †Joseph, Thomas, B.A., A. (1-7-49), Indian Assistant, C/o Peirce Leslie & Co., Ltd., Calicut (963)
- †Joseph, T. V., B.Com., A. (1-7 49), Statistical Officer & Chief Accountant, The Indian Rubber Board, P.O. Kottayam. (1293)
- Joshi Bhasker Bulvant, A. (10-4-51), Koli Wadi, Front Chawl, Top Floor, Fanaswadi, Bombay--2. (1981)
- Joshi (D. D.) & Co., (D. D. Joshi). Theormal House, 2nd Floor, Corner of Cawasji Patel Street and Bancji Street, Fort, Bombay—1.
- Joshi, Dottatraya Damodar, C.D.A., A. (17-29), F. (16-8-49), 19, Laxminarayan Baug, Bul Govinddas Road, Mahim, Bombay—16. (651)
- Joshi, Dinkar Ganeth, B.A., A. (1-7-49), F. (23-7-51), Kulkarni & Khanolkar, Bell & Co's. Building, Sir Phicozechah Mohlo Road, Fort. Bombay. (745)
- Joshi, Ganesh Norayan, B.Com. A. (23-1-53), Ramchandra Mansion, 1st Floor, 487, Sandhurst Road, Bombay—4. (2373)
- Joshi, Harishanker Laxmingravan, P. Com., A. (8-9-53), H. L. Joshi & Co., Room No. 47, 4th Floor, New Ganjawala Building, Arthur Road, Tardeo, Bombay—7 (2651)
- Joshi (H. L.) & Co., (H. L. Joshi). 'com No. 47, 4th Floor, New Ganjawala Building, Arthur Road, Tardeo, Bom Jay—7.
- Joshi (K. R.) & Co., (K. R. Joshi), Opposite Station, Ghatkopar (G.I.P.), (Bombay).
- Joshi, Karsondas Ratanshi, G.D.A., A. (1-7-49), F. (16-8-49), K. R. Joshi & Co., Opposite Station, Ghatkopar (GIP), (Bombay). (622)
- Joshi, Laxmikant Manchar, A. (1-749). T. (510.53), L. M. Joshi & Co., Readymoney Mansion, Churchgate Street, Nort, Bombay. (1267).
- Joshi (L. M.) & Co., (L. M. Joshi), Readymercy Mansion, Churchgate Street, Fort, Bombay.
- †Joshi, Madhav Bhikaji, B.Com., A. (2-7-51), Accountant, The B. M. S. S. Ltd., Shreepur, Dist. Sholapur. (2034)
- Joshi, Mahendrakumar Lalshanker, A. (1-7-49), F. (16-8-49), Post Bag No. 2717, Bombay. (669)
- Joshi, Maheshchandra Narahari, B Com., A. (7-10-52), R. D. Joshi & Co., 5, Yeshwant Road, Indore City. (2302)
- Joshi (M. P.) & Co., (M. P. Joshi), Devkaran Nanjee Building, 2nd Floor, 24, Elphinstone Circle, Fort, Bombay.
- Joshi, Mukund Prabhuram, B.Com., A. (25-3-53). M. P. Joshi & Co., Devkaran Nanjee Building, 2nd Floor, 24, Elphinstone Circle, Fort, Bombay. (2446)
- Joshi, Prabhakar Gopal, B.A., LL.B., A (11-1-54), with C. C. Chokshi & Co., 11, Bruce Street, Fort, Bombay—1. (2760)
- Joshi (R. D.) & Co., (R. D. Joshi, and M. N. Joshi), 5, Yeshwant Road, Indore.
- Joshi, Rajaram Durgashankar, B.A., A. (1-7-49), F. (16-8-49), R. D. Joshi & Co., 5, Yeshwant Road, Indore. (716)
- Joshi, Ramchandra Trimbak, A. (22-5-50), 991, Barve Building, Main Road, Nasik (1789)

- †Joshi, Vasantrai Bhavanishanker, G.D.A., A. (1-7-49), 17, Makadara Road, P.O. Box 797, Mombasa. (Kenya). (217)
- Joshi, Vishwanath Purushottam, B.Com., A. (5-5-53), Paranjape's Building, Mahatma Gandhi Road, Vile-Parle, Bombay—24. (2507)
- Joy Krishna Sen & Co., (S. N. Gupta), 30-A, Ramadhone Mitter Lane, Calcutta—4.

 Just, Arnold Hartman, A. (1-7-49), F. (16-8-49), Price, Waterhouse, Peat & Co.,
 B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (529)
- Kabraji (D. H.) & Co., (D. H. Kabraji), Central Bank Building, Mahatma Gandhi Road, Fort, Bombay.
- Kabraji, Dosabhoy Hiraji, B.A., G.D.A., F.S.A.A., A. (1-7-49), F. (13-10-49), D. H. Kabraji & Co., Central Bank Building, Mahatma Gandhi Road, Fort, Bombay. (219)
- Kaher, Amir Chand, A. (6-7-50), 1. Majitha Road, Amritsar. (1783)
- Kailash & Co., (K. L. Agarwal), Kokila Market, Kinari Bazar, Agra.
- Kailasom, A.N., B.A., A. (15-9-53), C/o Shri A. K. Narayanaier, Club Road, Ernakulum, (2663)
- Kaimal, Kalathilparambil Raman, B.A., A.S.A.A., A. (24-5-50), Varma & Varma, Jos Building, Market Road, Alwaye. (1741)
- Kalani & Co., (P. S. Kalani), Opp. Raipur House, Cloth Market, Jodhpur.
- Kalanı, Pukhraj Shankerlal, B Com, A. (3-9-52), Kalani & Co., Opp. Raipur House, Cloth Market, Jodhpur. (2264)
- †Kale, Vaman Moreshwar, B.Sc., A. (13-10-52), Income-tax Officer, Market Ward, Central Government Building, Queens Road, Bombay. (2312)
- **(Kale (V. G.) & Co.,** (V. G. Kale), Koupineshwar Mandir, Station Road, Thana, (Bombay)
- Kate, Vithal Ganesh, A. (3-6-50), V. G. Kale & Co., Koupineshwar Mandir, Station Road, Thana, Bombay. (1760)
- Kaliswaran, S., G.D.A., A. (1-7-49), F. (16-8-49), 153, 5th Cross, Gandhi Nagar, Bangalore City. (350)
- Kalra, Bhupendra Pal Singh, B.Com., A. (6-2-51), B. S. Kalra & Co., Thapar House, Birhana Road, Kanpur. (1948)
- Kalra (B. S.) & Co., (B. S. Kalra), Thapar House, Birhana Road, Kanpur.
- †Kalyana Krishnan, C.R., B.Sc., A. (1-10-52), S.A.S. Training School, Adyar Barracks, Spring Haven Road South, Madras. (2294)
- Kalyanasundaram Aiyar, Vaidyanatha, G.D.A., A. (1-7-49), F. (27-6-50), "Raja Buildings," Chairman S. K. Chenniappa Gounder Street, Erode. (977)
- Kalyanasundaram, P., G.D.A., A. (1-7-49), F. (16-8-49), Narayana Alyar & Co., 4, Bhagavantam Gupta Street, Thyagarayanagar, Madras. (668)
- Kalyani (J. H.) & Co., (J. H. Kalyani), Navsari Building, Hornby Road, Fort, Bombay—1.
- Kalyani, Jamnadas Hakmichand, G.D.A., A. (1-7-49), F. (16-8-49), J. H. Kalyani & Co., Navsari Building, Hornby Road, Fort, Bombay—1. (733)
- †Kalyanivala, Navoroji Rustamji, B.Com., G.D.A., A.S.A.A., A. (1-7-49), Chairman, Board of Administration, Canteen Stores Department (India), Amar Buildinga, Sir Phirozeshah Mehta Road, Fort, Bombay. (640)
- Kalyaniwalla & Mistry, (M. P. Mistry and D. S. Shroff), 32, Apollo Street, Fort, Bombay.
- †Kamath, Cholpadi Ekanath, A. (1-7-49), 18/477, Dilip Villa, Matunga, Bombay—19. (1534)
- Kamath, Guna Venugopal, B.Com., A. (13-8-53), Broadway, Ernakulam. (2605)
- †Kamath, Krishna K., A. (1-7-49), 1-4, "Dharmakuti", Tardeo Road, Bombay—7. (797)
- Kameswara Rao, Dronamraju, B.A., G.D.A., A. (1-7-49), F. (13-10-49), Gopalaswamy Temple Street, Rajamahendri. (103)
- †Kameswara Rao, Pindiprolu, A. (12-6-51), Income-tax Officer, City Circle III, Madras—10. (2013)
- Kandaswamy, A., B.Com., A. (1-7-49), 25, Sanian Tank Street, Tiruchirapalli.

- Kanekar, Madhukar Vaman, B.Com., A. (10-1-51), M. V. Kanekar & Co., Mitra Bhuvan, 2nd Floor, Ai Mai Merwanji Street, Parel, Bombay—12. (1933)
- Kanekar (M. V.) & Co., (M. V. Kanekar), Mitra Bhuvan, 2nd Floor, Ai Mai Merwanji Street, Parel, Bombay—12.
- †Kanga, Dara Nusserwanji, B.A., G.D.A., A. (1-7-49), 50, Hughes Road, Bombay. (753)
- †Kanga, Doli Sorabji, G.D.A., A. (26-5-50), C/o The Central Bank of India Ltd., Mahatma Gandhi Road, Fort, Bombay. (1747)
- Kanga, Jamshed Rustomji, G.D.A., A. (1-7-49), F. (8-1-51), Dastur Kanga & Co., 5, Hamam Street, Fort, Bombay. (248)
- Kannappan, Kandaswami, B.A., A. (1-7-49), F. (12-3-50), Fraser & Ross, Barrow House, 12, McLean Street, P.O. Box No. 1352, Madras—1. (775)
- Kantibhai Patel & Co., (K. B. Patel), Rajabahadur Mansion, 14, Hamam Street, Bombay—1.
- Kanvinde, Shyamkant Shantaram, B.Com., A. (3-6-53), 11, Benham Hall Lane, Girgaum, Bombay-4. (2525)
- Kapadia Damania & Co., (F. P. Kapadia and H. M. Damania), Agakhan Building, Dalal Street, Fort, Bombay.
- Kapadia, Framroze Pestonji, G.D.A., A. (1-7-49), F. (16-8-49), Kapadia Damania & Co., Aga Khan Building, Dalal Street, Fort, Bombay. (352)
- Kapadia (G. M.) & Co., (G. M. Kapadia and N. H. Modi), 36B, Tamarind House, Tamarind Lane, Fort, Bombay.
- Kapadia (G. P.) & Co., (G. P. Kapadia, S. K. Bharucha, K. M. Kapadia and R. M. Mchta), Hamam House, Hamam Street, Fort, Bombay—1.
- Kapadia, Gopaldas Padamsey, B.Com., A. (1-7-49), F. (16-8-49), G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay—1. (1)
- Kapadia, Gordhandas Morarji, G.D.A., A. (1-7-49), F. (16-8-49), G. M. Kapadia & Co., 36B, Tamarind House, Tamarind Lane, Fort, Bombay. (576)
- †Kapadia, Harilal Jamiatram, A. (30-6-52), Room No. 6, Shri Datt Nivas, Dixit Road, Vile—Parle (East), Bombay—24. (2225)
- Kapadia (H. S.) & Co., (H. S. Kapadia), 22-D, Parsee Bazar Street, Fort, Bombay.
- Kapadia, Homi Shavaksha, A. (15-5-50), H. S. Kapadia & Co., 22-D, Parsee Bazar Street, Fort, Bombay. (1711)
- Kapadia, Jal Faridun, B.A., B.Com., A. (4-10-52), 47, Medows Street, Bombay—1. (2298)
- Kapadia, Karsandas Mulji, B.Com., A. (1-7-49), F. (16-8-49), G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (911)
- Kapadia (L. K.) & Co., (L. K. Kapadia), Block No. 18/14K, Raja Bahadur Motilal Mansion, Hamam Street, Fort, Bombay—1.
- Kapadia, Laxmidas Khimji, B.Com, A. (1-7-49), F. (22-4-52), L. K. Kapadia & Co., Block No. 18/14K, Raja Bahadur Motilal Mansions, Hamam Street, Fort, Bombay—1. (1120)
- Kapadia, Manek Nasarwanji, G.D.A., A. (1-7-49), Harganga Mahal, B Block, 2nd Floor, Khodadad Circle, Dadar, Bombay. (899)
- †Kapadia, Nariman Dadabhai, B.Com., A. (16-11-50), P.O. Box 1556, Dar-Es-Salom. (Tanganyika). (1900)
- Kapadia, Pesi Jamshedji, B.Com., A.S.A.Λ, A. (15-3-51), Ali Building, Wadia-Street, Tardeo, Bombay. (1973)
- Kapadia, Promode Lalbhai, B.Com., A. (1-7-49), F. (9-5-52), Ambalal Patel & Co., Lentin Chambers, Dalal Street, Fort, Bombay. (863)
- Kapadia (R. T.) & Co., (R. T. Kapadia), 105, Apollo Street, Fort, Bombay.
- Kapadia, Ramniklal Thakorlal, B.Com., A. (1-7-49), F. (1-4-54), R. T. Kapadia & Co., 105, Apollo Street, Fort, Bombay. (1459)
- †Kapadia, Rustomji Pestonji, M.A., LL.B., A. (16-5-50), Inspecting Assistant Commissioner of Income-tax, Surat Range, Majura Bhogal, Surat. (1718)

- †Kapadia, Shantilal Maneklal, B.Com., G.D.A., A. (1-7-49), C/o Mrs. Kamala Shantilal Kapadia, C/o Dalal & Shah, 49, Apollo Street, Fort, Bombay. (823)
- Kapoor, Bhim Sen, A. (1-7-49), F. (26-1-50), K. B. Sen & Co., 'H' Block, Tropical Insurance Buildings, Connaught Circus, New Delhi. (452)
 Kapoor, (D. B.) & Co. (D. B. Kapoor), N. Block, Opposite Scientia House, Connaught
- Kapoor (D. P.) & Co., (D. P. Kapoor), N Block, Opposite Scindia House, Connaught Circus, New Delhi.
- Kapoor, Durga Pershad, B.Com., A. (1-7-49), F. (18-2-53), D. P. Kapoor & Co., N Block, Opp. Scindia House, Connaught Circus, New Delhi. (1197)
- Kapoor (J. M.) & Co., (J. M. Kapoor), 475, Katra Neel, Chandni Chowk, Delhi.
- Kapoor, Jagmohan, B.A. (Com.), A. (22-3-50), J. M. Kapoor & Co., 475, Katra Neel, Chandni Chowk, Delhi. (1676)
- Kapoor (S. K.) & Co., (S. K. Kapoor), National Insurance Building, The Mall, Kanpur.
- Kapoor, Sri Krishan, M.A., A. (1-7-49), F. (13-2-54), S. K. Kapoor & Co., National Insurance Building, The Mall, Kanpur. (1379)
- Kapur (A. N.) & Co., (A. N. Kapur), 32-H, Connaught Circus, New Delhi.
- Kapur, Amar Nath, B.Com., LL.B., G.D.A., A. (1-7-49), F. (19-1-50), A. N. Kapur & Co., 32-H, Connaught Circus, New Delhi. (431)
- Kapur, Arjan Das, A. (1-7-49), F. (12-1-50), Dass & Co., Civil Lines, Jullunder City. (597)
- †Kapur, Dharam Dev, A. (1-7-49), 2, Keeling Road, New Delhi. (869)
- †Kapur, Jagat Mohan, B.Com., A. (25-3-50), 69, The Mall, Simla. (1689)
- Kapur (J. K.) & Co., (J. K. Kapur), Kashmere Gate, Delhi-6.
- Kapur, Jugal Kishore, B.A., A. (17-1-53), **J. K. Kapur & Co.,** Kashmere Gate, Delhi. (2361)
- Kapur (N. D.) & Co., (N. D. Kapur), B-Block, Connaught Place, New Delhi.
- Kapur, Narain Das, G.D.A., A. (1-7-49), F. (16-8-49), N. D. Kapur & Co., B Block, Connaught Place, New Delhi. (205)
- †Kapur, Rajinder Nath, B.Com., A.C.W.A., (Lond.), A. (14-4-50), C/o Burmah Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousle Square, Calcutta—1. (1696)
- Kapur, Siri Chand, B.A., A. (1-7-49), F. (11-9-50), Soni Chatrath & Co., 15, Delhi Ajmeri Gate Scheme, Agarwal Building, Behind Kamla Market, New Delhi. (904)
- Kapur (S. P.) & Co., (S. P. Kapur), 2, Kohinoor Building, Katra Baryan, Fatehpuri, Delhi.
- Kapur, Suraj Prakash, B.A. (Com.), LL.B., A. (27-4-50), S. P. Kapur & Co., 2, Kohinoor Building, Katra Baryan, Fatehpuri, Delhi. (1706)
- Kar, Purnendu Mohan, M.Sc., A. (1-7-49), 38, New Bairana, Allahabad. (818)
- Kar Sen & Co., (S. K. Kar and S. K. Sen), 9, Hastings Street, Calcutta.
- Kar, Subodh Krishna, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), Kar Sen & Co., 9, Hastings Street, Calcutta. (151)
- Kar, Tarun Kumar, B.Com., A. (1-7-49) 1-B, Old Post Office Street, 3rd Floor, Room No. 22, Calcutta. (1542)
- Karandikar, Damodar Narhar, B.Com., A. (17-12-53), 71, Shastrashram, Portugese Church Street, Dadar, Bombay—28. (2752)
- Karandikar, Dattatrey Kashinath, B.A., A. (1-4-54), Jivanjee Maharaja's Chawl, Room No. 31, Cow Lane, Mugbhat, Bombay. (2827)
- Karanth, Rama Krishna, G.D.A., A. (1-7-49), F. (16-8-49), 62, Bombay Mutual Building, Hornby Road, Fort, Bombay. (244)
- Karbelkar (M. S.) & Co., (M. S. Karbelkar), Deokaran Mansion, 45-47, Princess Street, Bombay—2.
- Karbelkar, Manohar Sadasheo, B.Com., A. (16-12-49), M. S. Karbelkar & Co., 3rd Floor, Deokaran Mansion, 45-47, Princess Street, Bombay—2. (1633)
- †Karia, Chandulal Ramji, A. (1-7-49), Amroli House, 3rd Floor, Vithalbhai Patel Road, Bombay—4. (1532)

- †Karikar, C. S. R., B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Sri Vilas", Lalithanagar Santhome, Mylapore, Madras. (472)
- †Karkaria, Pestonji Jehangir, B.Sc., A. (1-7-49), Cama Villa, Old Tata Blocks, Turner Road, Bandra, Bombay. (696)
- Karmarkar & Co., (V. B. Karmarkar), 134, Medows Street, 2nd Floor, Fort, Bombay.
- Karmarkar, N. D., G.D.A., A. (1-7-49), **Phadnis Karmarkar & Co.**, 252/2, Sadashiv Peth, Poona—2. (170)
- Karmarkar, Vinayak Bhaskar, G.D.A., A. (1-7-49), F. (12-9-53), Karmarkar & Co., 134, Medows Street, 2nd Floor, Fort, Bombay. (1213)
- Karnık, Krıshnanath Prabhakar, B.Com., A. (27-4-53), with N. M. Raiji & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (2490)
- †Karnik, Shantaram Trimbak, B.A., A. (4-1-52), Manager, Industrial Finance Corporation of India, U.S. Hospital Building, Keeling Road, New Delhi. (2123)
- Karra & Co., (Karra Dakshinamurthy), Narayan Castle, 10-B, Edward Elliot Road, Mylapore, Madras—4.
- †Kasbekar, Bhawanishankar Shantaram, B.Com., LL.B., A. (30-1-52), Appellate Assistant Commissioner of Income-tax, Kothi Building, Baroda. (2127)
- Kasbekar (S. M.) & Co., (S. M. Kasbekar), Dalumodi Bazar, Ratlam, also at Indore.
- Kasbekar, Sitaram Mahableshwar, A. (1-7-49), F. (11-9-50), S. M. Kasbekar & Co., Dalumodi Bazar, Ratlam. (770)
- Kasiviswanadham, Nalam, B.Com., A. (2-3-53), A-8-31, Kachiguda Station Road, Hyderabad-Dn. (2430)
- †Kateli, Erach Phirojsha, G.D.A., A. (1-7-49), C/o The Cement Marketing Co. of India Ltd., No. 1, Queens Road, Fort, Bombay. (862)
- Katpitia, Erach Dhunjishaw, B.Com., A. (30-4-53), 11, Rustom Baug, Victoria Road, Bombay—27. (2501)
- †Katrak, Homi Dinshah, B.Com., G.D.A., A. (24-11-53), C/o Tata Iron & Steel Co. Ltd., Bombay House, Bruce Street, Bombay. (2743)
- Katrak, Rustom Navroji, A. (1-7-49), F. (5-10-51), with Sorab S. Engineer & Co., 381, Hornby Road, Bombay. (838)
- †Kelkar, Damodar Krishna, A. (18-6-51), Kalyani Barracks, No. 7, Camp Satara, Satara North, Satara. (2022)
- Kelkar (R. H.) & Co., (R. H. Kelkar, M. G. Mohoni and S. B. Desai), Agakhan Building, Fourth Floor, Dalal Street, Fort, Bombay—1.
- Kelkar, Ramchandra Haribhau, B.Com., A. (6-2-52), R. H. Kelkar & Co., Agakhan Building, Fourth Floor, Dalal Street, Fort, Bombay—1. (2132)
- †Kellett, Frank Maynard, A. (1-7-49), C/o Price Waterhouse & Co., 31, Mosley Street, Newcastle-upon-Tyne. (England). (1523)
- †Kennedy. John Fleming, A. (1-7-49), C/o Burmah-Shell Oil Storage and Distributing Co. of India Ltd., Burmah-Shell House, Ballard Estate, Bombay. (1449)
- †Kesav, Bindiganauley, B.Sc., A. (24-8-49), Assistant Accounts Officer, Damodar Valley Corporation, "Damodar", Hazaribagh Town. (1578)
- Kesavan, S. V., B.A., A. (1-7-49), Kesavan & Viswanathan, 243/645, Car View, Salem. (1439)
- Kesavan & Viswanathan, (S. V. Kesavan and V. Viswanathan), 243/645, Car View, Salem.
- †Kesaviengar, Komandur, B.Com., G.D.A., A. (1-7-49), 14, Oliver Road, Mylapore, Madras—4. (1334)
- Ketharaju Subba Rao & Co., (K. Subba Rao), 2nd Line, Brodipet, Guntur.
- Ketkar & Co., (C. L. Ketkar), Harganga Mahal, Tramjunction, Dadar, Bombay, Ketkar, Chintaman Laxman, G.D.A. A. (1-7-49), F. (16-8-49), Ketkar, P. Co.
- Ketkar, Chintaman Laxman, G.D.A., A. (1-7-49), F. (16-8-49), Ketkar & Co., Harganga Mahal, Tram Junction, Dadar, Bombay. (628)
 Kewalramaney, Assandas Gurdassing, G.D.A., A. (1-7-49), F. (16-8-49), 6, Sunder
- House, Keluskar Road North, Bombay—28. (484)
- Khadilkar, Purushottam Damodar, B.Sc., A. (3-6-50), 196/8, Sadashiv Peth, Dadhe's Bungalow, Poona—2. (1758)
- Khan, Ahmedkhan Badekhan, A. (1-7-49), Essaji Ebrahimjec Building, Bunder Road, Karachi. (677)

- **Khan & Co.**, (Md. H. Khan), 66, Jumma Masjid Road, Sadriawalla Building, (Behind Bharat Cinema), Kurla, Bombay.
- Khan, Mohomed Hanif Mohomed Usman, B.Com., A. (8-8-53), **Khan & Co., 66**, Jumma Masjid Road, Sadriawalla Building, (Behind Bharat Cinema), Kurla, Bombay. (2591)
- Khandalavala, Homi Kaikushru, A. (1-7-49), "Eddie House", Pedder Road, Bombay —26. (783)
- Khandekar (S. S.) & Co., (S. S. Khandekar), C/o Prof. P. S. Khandekar, Ambapeth, Amravati.
- Khandekar, Sharadchandra Shankar, B.Com., A. (24-8-53), C/o Prof. P. S. Khandekar, Ambapeth, Amravati. (2621)
- Khandelwal (H. P.) & Co., (Ramchandra Singhi), 1-B, Old Post Office Street, Calcutta.
- Khandwala (V. M.) & Co., (V. M. Khandwala), Kaka Building, 1st Floor, Opposite Edward Theatre, 505, Kalbadevi Road, Bombay—2.
- Khandwala, Vinoo Mangaldas, B.Com., A. (3-7-51), V. M. Khandwala & Co., Kaka Building, 1st Floor, Opposite Edward Theatre, 505, Kalbadevi Road, Bombay—2. (2037)
- Khanna & Annadhanam, (M. R. Khanna and K. Annadhanam), 4, Kashmere Gate, Delhi.
- Khanna (D. B.) & Co., (D. B. Khanna), C/2, Gupta Colony, Civil Lines, Delhi.
- Khanna, Diwan Bughamal, A. (1-7-49), F. (16-8-49), D. B. Khanna & Co., C/2, Gupta Colony, Civil Lines, Delhi. (1317)
- Khanna, Harbans Lal, B.A. (Hons.), LL.B., A. (28-5-53), C/o V. G. Hoppers, P.O. Box 136, New Delhi. (2517)
- Khanna, Jai Chandra, B.Com., A. (1-7-49), F. (16-8-49), Jagdish Prasad & Co., Chandni Chowk, Delhi. (737)
- Khanna (K. C.) & Co., (K. C. Khanna), 9665, Gobind Mansion, Connaught Circus, New Delhi,
- Khanna, Kailash Chandra, B.Com., LL.B., A. (1-7-49), C/o The Imperial Tobacco Co. of India Ltd., 37, Chowringhee, Calcutta—16. (936)
- Khanna, Kala Ram, A. (1-7-49), F. (16-8-49), Mehra Khanna & Co., Behind Imperial Bank, M. J. Building, Chandni Chowk, Delhi. (591)
- Khanna & Khosla, (V. D. Khanna and S. N. Vasudev), 26, Faiz Bazar, Daryaganj, Delhi.
- Khanna, Krishna Chandra, A. (1-7-49), F. (16-8-49), K. C. Khanna & Co., 9665 Gobind Mansion, Connaught Circus, New Delhi. (723)
- †Khanna, Krishan Gopal, B.A., A. (1-7-49), Secretary, Dyer Meakin Breweries Ltd., Solan Brewery P.O. (Simla Hills). (553)
- Khanna, Mulkh Raj, B.Sc. (Hons.), G.D.A., A. (1-7-49), F. (3-5-50), Khanna & Annadhanam, 4, Kashmere Gate, Delhi. (109)
- †Khanna, Padam Lall, B.Com. (Lond.), A. (1-7-49), C/o Tikonia Automobile Engineers, Haldwani. (557)
- Khanna (P. N.) & Co., (P. N. Khanna), 35, Regal Buildings, Connaught Place New Delhi.
- †Khanna, Prem Kishore, B.A. (Com.), LL.B., A. (23-11-53), Shanti Niketan, Prahlad Lane, 24, Darya Ganj, Delhi. (2736)
- Khanna, Prem Nath, B.A., A. (1-7-49), F. (5-10-53), P. N. Khanna & Co., 35, Regal Buildings, Connaught Place, New Delhi. (1072)
- Khanna, Raj Kumer, B.A. (Hons.), LL.B., A. (1-7-49), F. (21-11-52), R. K. Khanna & Co., Jai Hind Building, Bhagarath Palace, Chandni Chowk, Delhi. (1187)
- Khanna (R. K.) & Co., [R. K. Khanna, H. L. Khanna and H. C. Garg (Partner for Jaipur only)], Jai Hm ! Building, Bhagirath Palace, Chandni Chowk, Delhi, also at Jaipur.
- Khanna, Romesh Chandre, B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49)
 A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (1499)

- Khanna, Vishan Datt, G.D.A., A. (1-7-49), F. (16-8-49), Khanna & Khosla, 26, Faiz Bazar Road, Daryaganj, Delhi. (354)
- Khanolkar, Dadaji Ramchandra, G.D.A., A. (1-7-49), F. (16-8-49), Kulkarni & Khanolkar, Bell & Co's Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (52)
- †Kharas, Homi Dosabhai, B.Com., A.S.A.A., A. (1-7-49), Mazda Villa, Owen Dunn Road, New Gamdevi, Bombay. (756)
- Khare, Arvind Raghunath, B.Com., A. (11-10-52), Manor House, Sonapur Lane, Old Parbhadevi, Bombay—28. (2306)
- Khare & Co., (M. T. Khare), Dr. Ferreira Buildings, Girgaon, Bombay-4.
- Khare & Co., (V. T. Khare), Maharaja Mansion, Girgaon, Bombay.
- Khare, Ganesh Trimbak, G.D.A., A. (1-7-49), F. (30-5-50), Sharp & Tannan, Bank of Baroda Building, Apollo Street, Bombay—1. (561)
- Khare, Maheshwar Trimbak, M.A., LL.B., A. (1-7-49), F. (16-8-49), Khare & Co., Dr. Ferreira Buildings, Girgaon, Bombay—4. (724)
- Khare, Vinavak Trimbak, G.D.A., A. (1-7-49), F. (16-8-49), Khare & Co., Maharaja Buildings, Girgaon, Bombay. (114)
- Khariwala, Nusserwanji Dossabhoy, B.Com., G.D.A., A. (1-7-49), Shapoorji Pallonji & Co. Ltd., 70, Medows Street, Fort, Bombay. (702)
- Kharwandikar, Shankar Vishnu, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Havali Mansion, 3rd Floor, Opposite Old Custom House, Fort, Bombay—1. (648)
- Khasnis, Keshav Digambar, B.Com., A. (3-11-53), Raj Pal Nivas, Nehru Road. Santa-Cruz (East), Bombay—25. (2718)
- Khastagir (K.) & Co., (H. M Majumdar and K. K. Khastagir), 8, Old Post Office Street, Calcutta.
- Khastagir, Kalyan Kumar, M.A. (Com.), A. (1-7-49), K. Khastagir & Co., 8, Old Post Office Street, Calcutta—1. (1441)
- Kheshwalla (K. B.) & Co., (K. B. Kheshwalla), 20, Alli Chambers, Medows Street, Fort, Bombay.
- Kheshwalla, Kaikhushroo Bhikhaji, G.D.A., A. (1-7-49), F. (16-8-49), K. B. Kheshwalla & Co., 20, Alli Chambers, Medows Street, Fort, Bombay. (254)
- Khetarpal (M. R.) & Co., (M. R. Khetarpal), E/21, Motinagar, New Delhi.
- Khetarpal, Mulk Raj, A. (21-3-50), M. R. Khetarpal & Co., E/21, Motinagar, New Delhi. (1671)
- Khimji Kunverji & Co., (K. K. Shah and S. K. Vikamsey), Bombay Mutual Building, Hornby Road, Fort, Bombay.
- Khincha (H. C.) & Co., (H. C. Khincha), 139, Avenue Road, Bangalore-2.
- Khincha, Hukmichand, B.Com., A. (1-7-49), F. (4-6-53), H. C. Khincha & Co., 139, Avenue Road, Bangalore City. (1223)
- †Khindaria, Sohan Lall, G.D.A., A. (1-7-49), F. (25-9-53), Accounts Officer, Punjab P.W.D., Electricity Branch, G.H.Q. Building, Simla. (216)
- Khosla (B.) & Co., (Balram Khosla), Johari Bazar, Jaipur City.
- Khosla, Balram, B.A., G.D.A., A. (1-7-49), F. (25-9-50), B. Khosla & Co., Johari Bazar, Jaipur City. (470)
- Khosla (D. P.) & Co., (D. P. Khosla), Chandni Chowk, Delhi.
- Khosla, Dharm Parkash, B.Sc., A. (1-7-49), F. (16-8-49), D. P. Khosla & Co., Chandni Chowk, Delhi. (721)
- †Khullar, Ranjit Rai, B.A., A. (26-2-52), C/o Lever Brothers (India) Ltd., Scindia House, Ballard Estate, Bombay—1. (2167)
- †Kinikar, Balkrishna Jagannath, B.Com., A. (28-12-50), C/o Samarth Prasad, 1170/23, Shivaji Nagar, Poona—5. (1929)

- †Kirpalani, Tuljo Lokumal, M.A., F.I.C.W.A., A. (14-1-53), Secretary, Wyeth (India) Ltd., Magnet House, Dougall Road, Ballard Estate, Bombay. (2358)
- Kirtane (V. B.) & Co., (V. B. Kirtane), Ploneer House, 947-A, Sadashiv, Laxmi Road, Poons—2.
- Kirtane, Vithal Bhagwant, B.Sc., LL.B., A.S.A.A., A. (1-7-49), F. (23-3-50), V. B. Kirtane & Co., Pioneer House, 947-A, Sadashiv, Laxmi Road, Poona—2. (675)
- Kolagotla & Co., (K. B. Rao), Powerpeta, Eluru.
- Kolatkar & Dandekar, (G. M. Kolatkar and K. R. Dandekar), Comilla Bank Building, 263, Hornby Road, Fort, Bombay—1.
- Kolatkar, Gopalrao Madhavrao, B.Com., A. (1-7-49), F. (16-8-49), Kolatkar & Dandekar, Comilla Bank Building, 263, Hornby Road, Bombay--1. (833)
- Korke, Shridhar Trimbak, M.A., A. (1-7-49), 3, "Shakuntal", Plot No. 110, Sion, Bombay—22, (1530)
- Korke, Yeshwant Trimbak, A. (1-7-49), F. (15-6-51), Y. T. Korke & Co., Gopal Bhawan, Chaura Rasta, Jaipur. (831)
- Korke (Y. T.) & Co., (Y. T. Korke), Gopal Bhawan, Chaura Rasta, Jaipur.
- Kothari & Co., (B. S. Kothari), 12, Old Post Office Street, Calcutta.
- Kothari, Bijay Singh, M.A., B.Com., A. (22-12-49), Kothari & Co., 12, Old Post Office Street, Calcutta. (1638)
- †Kothari, Sohan Lal, B.A., B.Com., A. (1-7-49), C/o Bank of Jaipur Ltd., P.B. 747. Cook's Buildings, Hornby Road, Bombay—1. ~(1487)
- Kothari (S. S.) & Co., (S. S. Kothari), Room No. 40, Grosvenor House, 21, Old Court House Street, Calcutta.
- Kothari, Swatantra Singh, B.A., B.Com., A.T.I.I. (Lond.), A. (6-10-52), S. S. Kothari & Co., Grosvenor House, Room No. 40, 4th Floor, 21, Old Court House Street. Calcutta—1. (2301)
- Kothary, Ramesh Chandra Kapurchand, B.Com., A. (1-7-49), 2/81, "Sahakar Nivas", 17, Tardeo Road, Bombay—7. (1294)
- Motre (R. E.) & Co., (R. E. Kotre), Karwar Bellary Road, Hubli.
- Kotre, Rudrappa Eswarappa, A. (1-7-49), F. (16-8-49), R. E. Kotre & Co., Karwar Bellary Road, Hubli. (678)
- †Kripal Chand, B.A., A. (1-7-49), 10, Jumna Road, Civil Lines, Delhi—8. (1049)
- Krishan (M.) & Co., (M. K. Nanda), Scindia House, New Delhi,
- Krishna (S. A.) & Co., (S. Ananthakrishnan), Bottawalla Building, 11, Elphinstone Circle, Fort, Bombay.
- †Krishna Aiyar, Rama Aiyar, B.A., A. (1-7-49), No. 10, Plot 156, Sion, Bombay—22. (1127)
- †Krishnadoss, S., B.A., A. (23-4-53), C/o K. Sunderesaier, Kamakshipuram, Kullasekaranallur Post Via Kuttalam, Kumbakonam (Taluk). (2477)
- †Krishnamachari, Madumbai Rajagopala, G.D.A., A. (1-7-49), Manager, Railway Co-operative Credit Society Ltd., Lucknow. (1657)
- Krishnamachariar, T., A. (1-7-49), F. (27-7-53), No. 9, Second Masilamani, Mudali Street, Vellore. (N. Arcot Dt.). (1316)
- †Krishnamoorthy, Bangalore, A.S.A.A., A. (1-7-49), Assistant Controller of Accounts, The Tata Iron & Steel Co., Ltd., Jamshedpur. (1509)
- Krishnamoorthy, M. R., B.A., G.D.A., A. (1-7-49), F. (16-8-49), 5, West Masi Street, Mathurai. (348)
- Krishnamoorthy, S., G.D.A., A. (1-7-49), F. (16-8-49), 27, Kallachetty Street, Cuddalore O.T. (532)
- Krishnamoorthy, S., A. (27-3-50), 4, Sadasiva Reddy Choultry Street, Tiruppapuliyur. (S. Arcot Dt.) (1691)
- Krishnamoorthy, Sivar, A. (1-7-49), F. (16-8-49), No. 28, Narayandoss Jamnadoss Layout, Cross Cut Road, Coimbatore. (522)
- Krishnamurthi, Anantha, G.D.A., A. (1-7-49), F. (16-8-49), Rowe & Pal, 12, Thambu Chetty Street, G.T., Madras—1. (357)
- Krishnamurthy & Co., (K. Krishnamurthy), 34, Acharappan Street, G.T., Madras—1.
- Krishnamurthy, A. Narayanswamy, B. Com., A. (29-10-53), 6, Govind Geha, Gymkhana Road, Matunga, Bombay-19. (2702)

- Krishnamurthy, Chodavarapu Gopala, A. (28-9-53), with **P. Ramachandra Rao &** Co., Muketanjahi Road, Warangal. (2680)
- Krishnamurthy, C. P., B.A., A. (1-7-49), C/o The Mahaboobshahi, Kulburg & Mills Co. Ltd., Managing Agents, Darvaram Surajmal Lahoti, Begumpet (Dn.) (725)
- Krishnamurthy, K. G., B.A., A. (24-11-53), No. 2, Ranganatham Street, Madras—17. (2741)
- Krishnamurthy, Kuchibhotla, M.A., A. (1-7-49), Krishnamurthy & Co., 34, Acharappan Street, G. T., Madras--1 (1493)
- Krishnamurthy, Lalgudi Subramanian B Sc., A. (21-10-52), Chari & Co., 3, Arantangi Road, Pudukottai (2313)
- †Krishnamurthy, Ramaiyer, B.Com, A. (7-4-52), Accountant, Standard Vacuum Oil Company, Post Box No. 146, 6, Church Lane, Calcutta—1 (2186)
- †Kr)shnamurthy, S. B.Com., A. (12-11-53), Kalyan Bhavan, Periasamy Road, R. S. Puram P.O. Coimbatore. (2726)
- †Krishnamurthy, S. B.Com, A. (3-2-53), 3/121 Suraj Bhuvan, Telang Cross Road, Matunga, Bombay—19 (2388)
- Krishnamurti, Codati, GDA, A (1-7-49) F (16-8-49) B Purushottam & Co., 2/19, Armenian Street, Madras—1 (92)
- Krishnamurti, C. S., B.Sc., A. (1-7-49), 14/38-A, Oppanakara Street, Combatore (1156)
- †Krishnamurti, Kumbakonam Tyagaraja GDA, A (27-6-50), Shanti Bhavan, 106, Brodies Road, Mylapore, Madras—4 (1771)
- Krishnamurty, Tumuluru, B.Com, A. (8-8-53), 3, Brahmin Street, Alandur, Madras —16 (2593)
- Krishnan A S GDA, A (1-5-50), F (1-6-51) Meghraj Bhavan, Issamia Bazar, New Chowrasta, Hyderabad-Dn (1708)
- Krishnan, C, BA, A (2-6-51), Muthupatnam, Karaikudi (2010)
- Krishnan, M., B.A. A. (16-2-52) Sundaram & Sankaran, Commercial Bank Buildings, Rajapalayam (2148)
- Krishnan, N. C., B.Sc., A. (27-11-50), S. Viswanathan, 322/323, Linghichetty Street, Madras—1. (1908)
- Krishnan, P. S., B.A., A. (1-7-49), Sri Sakthi Vilasa Vaidyasala, Srinivasapuram, Karur. (1254)
- †Krishnan, Thodur Madabusi, A. (24-1-53), 11, Lakshmipuram Road, Royapettah PO, Madras. (2379)
- Krishnan, Vallioor Krishna Aiyar, A. (15-6-51), C/o Standard Vacuum Oil Co., P.O. Box No. 355, Imperial Chambers, Wilson Road, Bombay—1. (2018)
- Krishna Rao & Co., (K. Krishna Rao), Sri Rukminisa Bhavanam, Venkataratnapuram, Kakinada
- Krinshna Rao, Chembrolu, B Com, A (30-10-53), R. Subrahmanyam & Co., Kedrabad, Jalna (Dn.) (2706)
- Krishna Rao, Coimbatore Purushotam, G D A , A (1-7-49), 6, Gopalapuram Second Street, Cathedral Post, Madras—6 (1420)
- Krishna Rio Gujjari Venkata B.Com A (1-4-53), Vallabhai Street Kakinada (2453)
- Krishna Rao, Kopalley, G.D.A., A. (1-7-49), F. (3-3-50), **Krishna Rao & Co.,** Sri Rukminisa Bhavanam, Venkatai atnapuram, Kakinda (64)
- Krishna Rao, Palladam Kuppu Rao, A. (27-7-50), No. 1, Srinivasa Road, Thyagatayanagar, Madras. (1813)
- Krishna Rau, Mundkur Srinivas, A. († 7-49), F. (16-8-49), Kodialbail Church Road, Mangalore—3 (890)
- Krishnaswami, J., B.A., A. (1-749), G. Natesan & Co., 4, Dabir Middle Street, Kumbakonam (1323)
- Krishnaswami & Jagannathan (M S), (M S Jágannathan, M S Rengaswami, M S Sumiyasan and R Sriniyasan), Rathnasabapathi Mudaliar Road, Pethnasabapathipuram PO, Combatore, also at Truchnapalli and Madras
- Krishnaswami, N, BA (Hons), A (1-7-49), with M. S. Krishnaswami & Jagannathan, 25, Tennor High Road, Tiruchirapalli (1291)

- Krishnaswami, P. V., B.Sc., A. (1-7-49), F. (22-6-53), No. 8. Narasimhapuram Street, Karur. (1236)
- Krishnaswami, Varadhachari, G.D.A., A. (1-7-49), Raman & Sarma, 8, Ranganathan Street, Thyagarayanagar, Madras—17. (440)
- Krishnaswamy, M. S., A. (1-7-49), F. (22-4-50), No. 9, Jawahar Lal Nehru Street, Thyagarayanagar, Madras—17. (926)
- Krishnaswamy, P., M.A., A. (1-7-49), with **B. Purushottam & Co.,** 464, Hodgsonpet, Kancheepuram. (Chinglepet Dist). (894)
- Krishnaswamy, Rajam, B.Sc., A. (9-2-53), with M. S. Krishnaswami & Jagannathan, 25 Tennore High Road, Tiruchirapalli. (2397)
- Krishnaswamy, S., B.A., A. (1-7-49), F. (11-12-50), Chief Auditor, Internal Audit Department, Amalgamations Ltd. "Speed-A-Way" Building, 35/5, Mount Road, Madras—2. (496)
- Ksh rsagat, Kanoba Shrikrishna, GDA, A. (1-7-49), F. (16-8-49) Batliboi & Purohit, National Insurance Building, 204, Hornby Road, Fort, Bombay. (259)
- Kulkarni (D. B.) & Co., (D. B Kulkarni), Audit House, Belgaum.
- Kulkarni, Datto Bhaurao, G.D.A., A. '1-7-49) F (16-8-49), **D. B. Kulkarni & Co.,** Audit House, Corner of Ravivarpeth, Belgaum. (400)
- Kulkarni & Khanolkar, (V. S. Kulkarnı, D. R. Khanolkar and D. G. Joshi), Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort, Bombay.
- Kulkarni (R. V.) & Co., (R. V. Kulkarni), Gadag-Betgeri.
- Kulkarni, Ramchandra V., A. (1-7-49), F. (22-6-53), R. V. Kulakarni & Co., Gadag-Betgeri. (1240)
- Kulkarni, Vinayak Shridhar, G.D.A., A. (1-7-49), F. (16-8-49), Kulkarni & Khanolkar, Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort, Bombay (53)
- Kumana, Bhikaji Edulji, B.Com., G.D.A., F.S.A.A., Λ. (1-7-49), F. (16-8-49), Dalal
 Desai & Kumana, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort, Bumbay. (817)
- Kumar, Jawahar Lal, B.Sc., A. (4-5-53), J. L. Kumar & Co., 64, Regal Buildings, New Delhi. (2506)
- Kumar (J. L.) & Co., (J. L. Kumar), 64, Regal Buildings, New Delhi.
- Kumar, Kamal Chandra, B.Com., B.L., A. (1-7-49), F. (13-1-51), 79/7-A, Lower Circular Road, Calcutta. (927)
- †Kumaran, Kelath, B.A., A. (16-2-52), C/o Pierce Leslie & Co., Ltd., Kozhikode. (2146)
- Kumbhani (H. P.) & Co., (H. P. Kumbhani), Dahanukar Building, 5th Floor, New Silk Bazar, 480, Kalbadevi Road, Bombay—2.
- Kumbhani, Hakmichand Panachand, B.Com., A. (1-7-49), F. (5-10-50), H. P. Kumbhani & Co., Dahanukar Building, 5th Floor, New Silk Bazar, 480, Kalbadevi Road, Bombay—2. (1013)
- Kumbhat (B. M.) & Co., (B. M. Kumbhat), 21, China Bazar, Madras.
- Kumbhat, Basant Mal, B.Com, A. (1-7-49), F. (11-11-49), B. M. Kumbhat & Co., 21, China Bazar, Madras—1. (767)
- Kundu (B. C.) & Co., (B. C. Kundu and P. C. Kundu), 13, Brabourne Road, Calcutta—1.
- Kundu, Balai Chand, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), B. C. Kundu & Co., 13, Brabourne Road, Calcutta—1. (44)
- Kundu, Nilmani, B.A., B.L., A. (1-7-49), 198, Rash Behari Avenue, (Top Floor), Calcutta—29. (1181)
- †Kundu, Prafulla Kumar, B.Com., G.D.A., A. (14-4-52), 38, Lake Road, Calcutta—29. (2188)
- Kundu, Prithvish Chandra, B.A., B.Com., A. (27-11-52), B. C. Kundu & Co., 13, Brabouine Road, Calcutta 1. (2332)
- Kundu, Radha Krishna, B.A., A. (1-7-49), 5/1, Debendra Ganguly Road, Salimar, Howrah, (944)
- Kunjitha Patham, Tiruppapulivur Sadhu, B.A., G.D.A., Λ . (1-7-49), F. (16-8-49), 25-A, Thambu Chetty Street, G.T., Madras. (150)
- Kuppusamy Iyer, Krishna, G.D.A., A. (1-7-49), F. (16-8-49), **Kuppuswamy & Co.,** Bombay Mutual Building, 323, Langhi Chetty Street, Madras—1. (275)

- Kuppuswamayya, Yanamandram, G.D.A., A. (1-7-49), F. (11-9-50), V. Sankar Aiyar & Co., 4-D, Dalhousie Square East, "Stephen House", Calcutta—1. (264)
- Kuppuswami, S., B.A., G.D.A., A (1-7-49), F. (16-8-50), Post Box No. 29, 29, Maharnombu, Agraharam, Karaikudi. (587)
- Kuppuswamy & Co., (K. Kuppuswamy), Bombay Mutual Buildings, 323, Linghi Chetty Street, Madras—1.
- Kuppuswamy, Velamkanni, A. (1-6-50), Suri & Co., 8/34, Jail Road, Coimbatore. (1751)
- Kurian, Karimacheril John, B.A., A. (3-6-53), C/o Volkart Brothers, Cochin-1. (2528)
- †Kurien, Vettath Abraham, B.Com., A. (1-4-54), Y.M.C.A., Royapettah, Madras. (2834)
- Kuruvilla, K. G., B.A., A. (14-12-49), 334, Thambu Chetty Street, Madras. (1628) Kuryan, V. K., A. (20-8-53), Valanjattil House, Kottayam. (2615)
- †Kutky, Manekshaw Pestonji, B.Com., A. (31-5-51), J-9, Cusrow Baug, Colaba Causeway, Fort, Bombay—1. (2007)
- Ladhawala, Induprasad Mohanlal, B.Com., A. (20-7-50), Ladhawala and Shah, 3rd Floor, Navasari Building, Hornby Road, Fort, Bombay. (1805)
- Ladhawala & Shah, (I. M. Ladhawala and I. R. Shah), 3rd Floor, Navasari Building, Hornby Road, Fort, Bombay, also at Ahmedabad.
- Laha, Sudhir Chandra, M.Sc., A. (1-7-49), F. (7-6-50), 27/3-B, Hari Ghosh Street, Calcutta—6. (664)
- Lahiri, Chinmoy, B.Sc., B.Com., A. (12-2-52), Sen & Lahiri, 14/2, Old China Bazar Street, Room No. 180, Calcutta—1. (2140)
- †Lahiri, Rabindranath, A.S.A.A., A. (15-5-52), India Audit Office, Office of the High Commissioner for India, 55, Jermyn Street, London. S. W. 1. (2212)
- Laing, John Cuthbert, A. (1-7-49), F. (20-1-54), Lovelock & Lewes, 4, Lyons Range, Calcutta. (1305)
- Lakhani, Vithaldas Kamalshi, B.Com., A. (3-2-53), Dalal & Lakhani, Room No. 27, Commercial Chambers, Musjid Bunder Road, Bombay—3. (2387)
- Lakhanpal, Ram Chandra, B.Com., A. (26-8-53), with **D. Sharma & Co.**, General Motor Stand, Jullundur City. (2630)
- Lakhia, Chandraprasad Ratilal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Lakhia Desai & Co., Model Talkies Building, Gandhi Road, Ahmedabad. (514)
- Lakhia Desai & Co., (C. R. Lakhia and M. J. Desai), Model Talkies Building, Gandhi Road, Ahmedabad.
- Lakshmalah (Ch. V.) & Co., (Ch. V. Lakshmalah), Patnam Bazar, Guntur.
- Lakshmaiah, Chimakurti Venkata, G.D.A., A. (1-7-49), F. (16-8-49), Ch. V. Lakshmaiah & Co., Patnam Bazar, Guntur. (592)
- Lakshmanan, M. S., B.Com., A. (23-4-53), 14, Arumuga Mudali Street, Arni. (2485)
- Lakshmana Rao, Devanahalli Venkatasubba Rao, B.Sc., A. (22-3-50), 117, Central Street, Seshadripuram, Bangalore—3. (1675)
- Lakshmiah & Co., (M. Lakshmiah), 363, Esplanade, Madras—1.
- Lakshmiah, M., A. (12-10-50), Lakshmiah & Co., 363, Esplanade, Madras—I. (1884)
- Lakshminarasimhan, V. E., M.A., A. (7-1-50), Office Supdt.-Cum-Accountant, The Associated Cement Cos., Ltd., Kotma Colliery, Kotma. (1644)
- Lakshminarayanan, V., B.Sc., A. (6-5-53), with Suri & Co., 64, Laxmi Buildings, Sir Phirozshah Mehta Road, Fort, Bombay—1. (2510)
- Lakshminarayanan, V., G.D.A., A. (1-7-49), 25/2, Chakrabere Road South, Bhowanipur, Calcutta. (485)
- Lal Bahadur, B.A. (Com.), A. (12-6-51), Lall & Co., Chandni Chowk, Opposite Central Bank, Delhi. (2012)
- †Lal, Brij Mohan, A. (1-7-49), Accounts Officer, U.P. Government Cement Factory, P.O Churk. Distt. Mirzapur. (989)
- †Lal, Jag Mohan, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee, Calcutta—16. (1546)

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- †Lal, Jalota Rameshwar, A.S.A.A., A. (1-7-49), C/o Burmah-Shell Oil Storage and Distributing Co. of India Ltd., Hongkong House, Dalhousie Square, Calcutta. (1489)
- Lalit, Ganesh Trimbak, A. (8-7-50), B. D. Jog & Co., The Bharat Industrial Bank Building, 93/2B, Budhwar Peth, Poona. (1788)
- Lall & Co., (Lal Bahadur), Chandni Chowk, Opposite Central Bank, Delhi.
- Lall, Rama Mohan, M.Com., LL.B., A. (20-5-50), R. M. Lall & Co., Kanodia Building, Birhana Road, Kanpur. (1736)
- Lall (R. M.) & Co., (R. M. Lall), Kanodia Building, Birhana Road, Kanpur.
- Lam, Firoz Maneckshaw, B.Com., A. (1-4-54), Empire Terrace, Nasserwanji Petit Street, Grant Road, Bombay-7. (2823)
- Lam, Noshir Maneckshaw, B.Com., A. (10-8-53), Empire Terrace, Balaram Street, Grant Road, Bombay—7. (2596)
- †Lance, Norman Charles, A.S.A.A., A. (1-7-49), 34, Netaji Subhas Road, Calcutta. (1409)
- Latkar, Vidyadhar Shankar, A. (24-11-53), V. S. Latkar & Co., 220, Somwar Peth, Karad. (Distt. N. Satara). (2739)
- Latkar (V. S.) & Co., (V. S. Latkar), 220, Somwar Peth, Karad. (Distt. N. Satara).
- Lavakare, Janardan Dattatray, G.D.A., A. (18-11-52), Chief Accountant, 20th Century Fox Corporation (India) Ltd., Metro House, Esplanade Road, Bombay—1. (2327)
- †Lawyer, Nariman Jamshedji, B.A., A. (17-5-50), Assistant Commissioner Income-tax, 23, Versova Road, Andheri, Bombay. (1724)
- Leach, Ronald George, A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1367)
- Lekhi, Krishan Sahai, B.Com., A. (15-9-53), U. S. Lekhi & Co., Chaura Bazar, Ludhiana, (2664)
- Lekhi, Ugger Sein, A. (15-5-50), U. S. Lekhi & Co., Mirza Ismail Road, Jaipur.
- Lekhi (U. S.) & Co., (U. S. Lekhi and K. S. Lekhi), Mirza Ismail Road, Jaipur, also at Ludhiana.
- Lilani, Ahmed Noormahomed, A. (1-7-49), F. (12-1-50), Ahmed N. Lilani & Co., Room No. 10, 1st Floor, Topiwalla Mansion, 93, Mahomedali Road, Bombay. (807)
- Lloyd, Cyril Walter, A. (1-7-49), F. (16-8-49), Ford Rhodes Parks & Co., Bank of Baroda Building, Apollo Street, Fort, Bombay. (27)
- Lodha & Co., (J. S. Lodha), 1-B, Old Post Office Street, Calcutta-1, also at Bombay and Jaipur.
- Lodha, Jaswant Singh, B.Com., LL.B., LL.M. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (?^-9-50), Lodha & Co., 1-B, Old Post Office Street, Calcutta—1.
- Loghanathan (C. R.) & Co., (C. R. Loghanathan), Shroff Bazar, Tenali. (Guntur Dt.)
- Loghanathan, Conjeevaram Ratnavelu, G.D.A., A. (1-7-49), F. (8-7-51), C. R. Loghanathan & Co., Shroff Bazar, Tenali. (Guntur Dist.). (521)
- Lovalekar, Narayan Dinkar, G.D.A., A. (1-7-49), F. (1-7-52), 5/24, Goregaokar Building, Girgaum, Bombay-4. (1136)
- Lovelock & Lewes, (R. Adam Brown, A. K. Joscelyne, J. S. F. Gibb, A. M. S. Fergie, J. C. Laing, P. Chakrabarti and P. Niyogi), 4, Lyons Range, Calcutta—1, also at Madras.
- Loya (V. D.) & Co., (V. D. Loya), Itwari Chowk, Nagour.
- Loya, Vithal Das, B.Com., A. (30-10-53), V. D. Loya & Co., Itwari Bazar, Nagpur.
- †Luddy, Samuel, A. (1-7-49), 7, Tottee Lane, Calcutta—16. (1541)
- †Lukose, Erikattu Joseph, B.A., A. (28-5-53), Rose Cottage, 19-A, Pall Road, Bandra, Bombay—20. (2522) †Luthra, Anirudhar Krishan, Fg. Off., A. (21-3-50), No. 4, E.D.I.A.F. Station,
- Manauri, Allahabad. (1655)
 †Luthra, Autar Krishan, B.A. (Hons.), M.A., A.C.A. (Eng. & Wales), A. (25-5-52), C/o Andrew Yule & Co. Ltd.. 8. Clive Row. Calcutta—1 (2518)

- †Machave, Purushottam Laxman, B.Com, A. (28-4-53), Brahminwadi, Matunga, Bombay—19. (2495)
- Madan, Framroze Kaikobad F., B.Com., A. (12-11-53), 91, Mint Road, Fort, Bombay—1. (2729)
- Madan, Jamshed Jehangir, M.A., B.Com., A. (4-2-54), J. J. Madan & Co., 5, Dharamtalla Street, Calcutta. (2787)
- Madan (J. J.) & Co., (J. J. Madan), 5, Dharamtalla Street, Calcutta.
- Madan (P. C.) & Co., (P. C. Madan), 816, Jawaharganj, Jabalpur.
- †Madan, Dinsha Edulji, G.D.A., A. (1-7-49), Piroja Terrace, Plot No. 8, Flat No. 1, Sleater Road, Grant Road, Bombay. (889)
- Madan (J. B.) & Co., (J. B. Madan), 40, Ballygunge Circular Road, Calcutta.
- Madan, Jamshed Burjor, A.S.A.A., A. (1-7-49), J. B. Madan & Co., 40, Ballygunge Circular Road, Calcutta. (645)
- Madan, Prakash Chandra, B.Com., A. (21-3-50), P. C. Madan & Co., 816, Jawaharganj, Jabalpur. (1668)
- Madan (R. L.) & Co., (R. L. Madan), 8/4, Western Extension Area, Karol Bagh, New Delhi.
- Madan, Raghunandan Lal, BA., A. (27-2-52), R. L. Madan & Co., 8/4, Western Extension Area, Karol Bagh, New Delhi. (2168)
- Madan Gopal & Co., (Madan Gopal), Baghichi Gaindamal, Rang Mahal, Delhi.
- Madan Gopal, A. (1-7-49), Madan Gopal & Co., Baghichi Gaindamal, Rang Mahal, Delhi. (1557)
- Madhava Rao, Ramnathpur Vasudeva Rao, G.D.A., A. (1-7-49), 6, Pithapuramnagar, Teynampet P.O., Madras—18. (1031)
- Madhava Rao (V. K.) & Co., (V. K. Madhava Rao), 6540/D, Market Street, Secunderabad (Deccan).
- Madhava Rao, Velore Kista Rao, A. (1-7-49), F. (26-10-50), V. K. Madhava Rae & Co., 6540/D, Konary Blocks, Market Street, Secunderabad (Deccan). (1015)
- Madhekar, Waman Dattatraya, B.Com., LL.B., A. (12-10-50), 348, Rasta Peth, Poona—2. (1883)
- †Madhok, Shanti Sarup, A. (5-7-50), 13-A/10, W. E. Area, Pusa Road, (Near Concrete Building), Karol Bagh, New Delhi. (1781)
- Madhusudana Rao, Kambhammettu, G.D.A., A. (1-7-49), F. (16-8-49), Rao & Rao, Bapatla. (Guntur District). (90)
- Madon (A. S.) & Co., (F. S. Augra), Esplanade Mansions, Esplanade Road, Fort, Bombay.
- †Madon, Adarji Sorabji, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), No. 8, Walton Road, Meheroo Mansion, Fort, Bombay. (38)
- Madon, Solie Bomanshaw, B.Com., A. (13-8-53), with S. B. Billimorla & Co., 113, Mahatma Gandhi Road, Fort, Bombay. (2608)
- †Magotra, Navin Chandra, A.S.A.A., A. (17-11-51), C/o Indian Iron & Steel Co. Ltd., Burnpur Works, Burnpur. (2109)
- †Mahadev, Bhagavatiswara Aiyar, B.A., G.D.A., A. (21-3-50), C/o Western India Match Co. Ltd., Wellesley House, 7, Wellesley Place, Calcutta. (1664)
- Mahadev (V.) & Co., (V. Mahadevan), 12/6, Luz Church Road, Mylapore, Madras.
- Mahadeva Iyer, Melarkod Kolathu Iyer, B.A., A. (1-7-49), F. (22-6-50), M. M. Nissim & Co., 12, Rampart Row, Fort, Bombay—1. (982)
- †Mahadeva Iyer, Tarakad Subramania, G.D.A., A. (1-7-49), 23, Arunachala Achari Street, Triplicane, Madras. (574)
- Mahadevan, Nilankanta, B.A., G.D.A., A. (1-7-49), 9-B, Cowasji Patel Street, 1st Floor, Bombay. (1442)
- Mahadevan, R., M.A., B.Com., A. (22-1-54), C/o Ripley & Co. Ltd., Bhecmunipatnam. (Distt. Visakhapatnam). (2781)
- Mahadevan, Vedam, G.D.A., A. (1-7-49), F. (16-8-49), V. Mahadev & Co., 12/6, Luz Church Road, Mylapore, Madras. (448)
- Mahalingam & Co., (V. Mahalingam), 6642/2, Rashtrapathi Road, Secunderabad (Dn.).

- Mahalingam, Mahadeva, B.A., B.Com., A. (13-8-53), C/o Suri & Co., 8/34, Jail Road, Combatore. (2602)
- Mahalingom, Vaidvanatha, G.D.A., A. (1-7-49), F. (5-12-52), Mahalingam & Co., 6642/2, Rashtrapathi Road, Secunderabad (Dn.). (315)
- Mahendra Joshi & Co., (M. L. Joshi), Post Bag No. 2717, Bombay.
- Mahernosh, Darasha Hormasji A. (1-7-49), 6, Jehangir Mansion, 1st Floor, 1st Marine Street, Bombay. (1282)
- Maheshwar Gadre & Co., (M. J. Gadre), Tilak Road, Mahal, Nagpur City.
- Mainthia (B. T.) & Co., (B. T. Mainthia), 31, Commercial Chamber, Junction of Musjid Bunder & Mohamedali Road, Bombay—3.
- Mainthia, Bhanji Tulsidas A. (11-7-50), B. T. Mainthia & Co., 31, Commercial Chamber, Junction of Musjid Bunder & Mohamedsh Road, Bombay—3. (1795)
- †Maiti, Asutosh, B.Sc., B.Com., A. (1-7-49), 1, Karbala Tank Lane, Calcutta—6. (689)
- †Maid, Saral Kumar, B.Com., A. (1-10-52), with Price, Waterbouse, Peat & Co., B-4, Clive Building, Calcutta. (2295)
- Maitra (A.) & Co., (A. K. Maitra), 23, A, Netaji Subhas Road, Calcutta--1.
- Maitra, Arun Kumar, B.Sc., B.Com., A. (16-3-53), A. Maitra & Co., 23-A, Netaji Subhas Road, Calcutta.—1. (2441)
- Maitra (P. B.) & Co., (P. B. Maitra), K. Worah & Company Building, P. O. Jharia. Dt. Manbhum.
- Maitra, Phanindra Bhusan, B.Com, G.D.A., A. (1-7-49), F. (16-8-49), P. B. Maitra & Co., K. Worah & Company Building, P.O. Jharia. Dt Manbhum. (65)
- Majmudar, Ghanshyam G., A. (1-7-49), 29-B, Sonawala Building, 7, Sleater Road, Tardeo, Bombay—7. (718)
- Majumdar (H. M) & Co., (H. M. Majumdar and K. K. Khastagir), 8, Old Post Office Street, Calcutta.
- Majumdar, Hirendra Mohan, M.Sc., LLE, FS.A.A., A. (1-7-49), F. (16-8-49), H. M. Majumdar & Co., 8, Old Post Office Street, Calcutta. (666)
- †Majumdar, Milan Ranjan, B.Sc., B.Com., A. (23-8-50), P-406, Block G, New Alipore, Calcutta—33. (1847)
- †Majumdar, Mukunda Prasad, B.Com, A.S.A.A., A. (1-7-49), 20, Dr. Sarat Banerjee Road, Calcutta—29. (1343)
- †Majumdar, Nil Ratan, B.Sc., G.D.A., A. (1-7-49), F (2-5-50), Audit Officer, Calcutta University, Senate House, Calcutta. (540)
- †Majumdar, Ramesh Chandra, B.A., A. (1-7-49), Assistant Registrar of Joint Stock Companies & Additional Registrar of Firms, West Bengal, 2, North Road, Jadabpur, Calcutta—32. (1081)
- Majumdar (S. C.) & Co., (S. C. Majumdar), 49-Λ, Rash Behari Avenue, Calcutta—26.
- Majumdar, Sukrit Chandra, B.A., A. (1-7-49), F. (29-6-53), B. Mukerjee & Co., 10, Old Post Office Street, 1st Floor, Calcutta—1. (1239)
- Majumdar, Sunil Chandra, B.A., A.S.A.A., A. (8-6-50), S. C. Majumdar & Co., 49-A, Rash Behari Avenue, Calcutta—26. (1765)
- Majumdar, Upendra Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), G. S. Road, Shillong. (343)
- Majumdar (R. N.) & Co., (R. N. Majumdar), 25, Swallow Lane, Calcutta.
- Majumder, Rabindra Nath, B.Com., A. (1-7-49), F. (16-8-49), R. N. Majumder & Co., 25, Swallow Lane, Calcutta. (459)
- Majumder, Ramesh Chandra, B.Sc., G.D.A., A. (1-7-49), 35/3, Beniatola Lane, Calcutta—9. (307)
- Malhan, Ram Prakash, M.A., A. (6-2-51), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square, Calcutta. (1945)
- Malhotra, Baldev Raj, B.Com. (Lond.), A.S.A.A., A. (1-7-49), F. (16-8-49), Roy Malhotra & Co., Kashmere Gate, Delhi. (619)
- †Malhotra, Igbal Nath, A. (1-7-49), Finance Secretary, Modi Industries, Modinagar, Dt. Meerut. (1126)
- Malhotra (K. C.) & Co., (K. C. Malhotra), Near Courts, Opposite Post Office, Kashmere Gate, Delhi,

- Malhotra, Khushal Chand, G.D.A., A. (1-7-49), F. (16-8-49), K. C. Malhotra & Co., Near Courts, Opp. Post Office, Kashmere Gate, Delhi. (462)
- †Malhotra, Puran Chand, A.S.A.A., A. (1-7-49), F. (16-8-49), Income-tax Appellate Tribunal, Industrial Assurance Building, Churchgate Reclamation, Bombay. (226)
- Malik, Manohar Lal, B.A. (Com.) (Hons.), A. (17-1-53), M. L. Malik & Co., 683, Raghbir Singh Street, Faiz Road, Karol Bagh, Delhi. (2363)
- Malik (M. L.) & Co., (M. L. Malik), 683, Raghbir Singh Street, Faiz Road, Karol Bagh, Delhi.
- Malik, Ram Nath, B.A. (Com.), A. (28-2-51), T. C. Malik & Co., 236, Chandni Chowk (Fatehpuri), Delhi. (1964)
- Malik, Tara Chand, B.A., G.D.A., A. (1-7-49), F. (16-8-49), T. C. Malik & Co., 2nd Floor, 68, Queensway, New Delhi. (192)
- Malik (T. C.) & Co., (T. C. Malik and R. N. Malik), 2nd Floor, 68, Queensway, New Delhi, also at Delhi.
- Mallick, Birendra Kumar, B.Com., A. (18-4-53), Mallick & Co., 10, Old Post Office Street, 1st Floor, Calcutta—1. (2468)
- Mallick & Co., (B. K. Mallick), 10, Old Post Office Street, 1st Floor, Calcutta—1.
- Mallick (S.) & Co., (S. C. Mallick), 9/A, Balaram Bose's 1st Lane, Calcutta—20.
- †Mallick, Sudhindra Chandra, B.Sc., B.Com., A. (24-2-51), 9/A, Balaram Bose 1st Lane, Calcutta—20. (1960)
- Mallick, Suhas Chandra, B.Com., A. (28-1-54), S. Mallick & Co., 9/A, Balaram Bose's 1st Lane, Calcutta—20. (2783)
- †Mallik, Byom Kesh, B.Sc., A.S.A.A., A. (1-7-49), 131/1, Ahiritola Street, Calcutta—5. (1059)
- Mallik, Prosanta Kumar, B.Com., A. (6-1-53), 25-D, Mohini Mohan Road, Calcutta—20. (2350)
- Mallik, Ramlal, B.A. (Hons.), A. (1-7-49), 172/37, Lower Circular Road, Calcutta. (999)
- Mallinathan, T. K., B.Com., A. (24-8-53), 2/218, Thambu Chetty Street, Madras—1. (2622)
- †Maloor, Rama Krishna, B.A., G.D.A., A.S.A.A., A. (1-7-49), 260, Maredpally, Secunderabad (Dn.). (329)
- Mama (Ratan S.) & Co., (R. S. Mama), Ebrahim Building, 1st Floor, 98, Medows Street, Fort, Bombay—1.
- Mama, Ratan Sorabji, B.Com., A. (1-7-49), Ratan S. Mama & Co., Ebrahim Building, 1st Floor, 98, Medows Street, Fort, Bombay—1. (1461)
- Mama, Sorab Gustasp, A.S.A.A., A.C.A. (Eng. & Wales), A. (1-7-49), Rahim Jan & Company, Adamjee Chambers, McLeod Road, Karachi—2. (810)
- Mandal, Sanat Kumar, B.Sc., B.Com., A. (18-12-53), Chatterjee, Mandal, Chakrabarti & Co., 8/2, Hastings Street, 1st Floor, Calcutta. (2754)
- Mandre, Shama Rao, M.A., B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), S. R. Mandre & Co., 3rd Cross Road, 97, Gandhinagar, Bangalore—2. (135)
- Mandre (S. R.) & Co., (S. R. Mandre), 97, Gandhinagar, Bangalore—2.
- Mandviwalla, Nariman Ruttonji, F.S.A.A., A. (1-7-49), F. (16-8-49), Gondalia & Mandviwalla, Hamam House, Hamam Street, Fort, Bombay. (550)
- Maneck A. Daver & Co., (M. A. Davar), 8, Old Post Office Street, Calcutta.
- †Manekji, Dinshaw Manek, B.Com., A. (26-9-49), 99, University Avenue, University Post Office, Rangoon. (1606)
- †Manghirmalani, Shamdas Udharam, B.A., F.S.A.A., A. (1-7-49), Commercial Manager & Chief Accountant, Bombay Gas Company Ltd., Empire of India Life Assurance Co. Building, 214, Hornby Road, Fort, Bombay. (461)
- Mani & Co., (E. S. Neekantan and R. Subramoney), 5 Kondi Chetty Street, Madras—1.
- †Mani, Rama, G.D.A., A. (1-7-49), F. (16-1-51), 23, Meena Bagh, King Edward Road, New Delhi. (294)
 - Maniar, Babulal Dipchand, A. (1-7-49), with G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay, (1480)

- Mankad, Jitendra G., B.Com., A. (1-7-49), Patel Mankad & Co., Bhagvat Bhuvan, Rajputpara, Rajkot. (1444)
- Mankeshwar (K. K.) & Co., (K. K. Mankeshwar and V. M. Bodhankar), Kingsway, Nagpur, also at Indore.
- Mankeshwar, Krishna Khanderao, G.D.A., A. (1-7-49), F. (16-8-49), K. K. Mankeshwar & Co., Kingsway, Nagpur. (124)
- Man Mohan Lal & Co., (Man Mohan Lal Saksena), 55/109, General Ganj, Kanpur.
- Manubhai Desai & Co., (M. D. J. Desai), Mirabelle Hotel, 3rd Floor, 33-A, New Marine Lines, Bombay.
- Mapara, Bansilal Maganlal, G.D.A., A. (1-7-49), F. (28-8-51), Nanubhai Desal & Co., Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay. (852)
- †Marathe, Ganesh Vinayak, A. (1-7-49), 217, Crown Building, Girgaum Road, Bombay—4. (913)
- Marawalla, Gulfam Edulji, A. (1-7-49), Muackawee Mansion, Gunbow Street, Fort, Bombay. (1107)
- Marfatia (Naushir M.) & Co., (N. M. Marfatia and C. C. Shah), P.O. Box No. 95, Gandhi Road, Ahmedabad.
- Marfatia (Naushir M.) & Co., (N. M. Marfatia, N. N. Desai and B. M. Mehta), Alice Building, 4th Floor, Honrby Road, Fort, Bombay.
- Marfatia, Naushir Munchershaw, G.D.A., A. (1-7-49), F. (16-8-49), Naushir M. Marfatia & Co., P.O. Box No. 95, Gandhi Road, Ahmedabad. (113)
- †Marsland, Donald Bryden, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee, Calcutta—16. (1303)
- Martis, William, A. (20-12-50), 25, Bank Street, 2nd Floor, Fort, Bombay-1. (1916)
- Marwadi, Laxminarayan Ghasiram, B.Com., A. (9-7-53), Walke & Laxminarayan, 380, East Mangalwar Peth, Sholapur. (2548)
- Marwah (R. N.) & Co., (R. N. Marwah), 4/80, Queensway, New Delhi.
- Marwah, Rajendra Nath, B.Com., A. (1-7-49), F. (16-8-49), R. N. Marwah & Co., 4/80, Queensway, New Delhi. (933)
- Marwaha, Shiv Prakash, A. (28-12-50), S. Prakash & Co., 16/90, Connaught Circus, New Delhi. (1931)
- †Masani, Sorab Dhanjibhoy, B.Com., A.S.A.A., A. (1-7-49), C/o Tata Sons Ltd., Bombay House, Bruce Street, Fort, Bombay. (1394)
- Mashroowala, Narendra Chandulal, B.A. (Hons.), B.Com., A. (15-9-53), 2nd Floor, Hari Sadan, Char Rasta, Khadia, Ahmedabad. (2662)
- Mashruwala, Madhusudan Chandulal, B.Com., A. (1-7-49), F. (31-7-50), 7, Brahmin Mitra Mandal Society, Ellis Bridge, Ahmcdabad. (993)
- *Master, B. B., A. (1-7-49), Harding House, Gowalia Tank, Bombay—26. (1571)
- †Master, Jehangir Bomanshah, A. (1-7-49), Harding House, Gowalia Tank, Bombay—26. (568)
- Master, Narıman Fakırji, F.S.9.A., A. (1-7-49), F. (18-9-50), S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (72)
- Mathew, N. J., B.Com., A. (24-10-53), C/o The Palai Central Bank Ltd., Palai. (2694)
- Mathew, Polachirakal Cunjuninan, B.Sc., A. (22-10-51), Jacob & Mathew, Naga Mahal, Alleppey. (2094)
- -{Mathrubutham, Lalgudi Seshasyee, B.Com., G.D.A., A. (1-7-49), No. 5, Third Street, Gopalapuram, Cathedral P.O., Madras—6. (456)
- †Mathulla, Mathew Kandathil, B.A., A.C.A. (Eng. & Wales), A. (4-2-53), Controller of Accounts and Sales Manager, Sindri Fertilizers and Chemicals Ltd., Sindri. (Dt. Manbhum). (2389)
- Mathur, Daya Kishan, B.A. (Com.), Λ. (16-9-53), D. K. Mathur & Co., 46, Ranjit Singh Road, New Delhi—1. (2671)
- Mathur (D. K.) & Co., (D. K. Mathur), 46, Ranjit Singh Road, New Delhi-1.
- Mathur (G. S.) & Co., (G. S. Mathur) No. 10, Mangal Building, Chandni Chowk, Delhi-6.
- Mathur, Gulab Singh, M.A., LLB., A. 10-50), G. S. Mathur & Co., No. 10, Mangal Building, Chandni Chowk, L —6. (1880)

- Mathur (J. C.) & Co., (R. C. Das), 1893/1/F, Chandni Chawk, Opposite Dariba, Delhi.
- †Mathur, Kameshwar Nath, B.Com., A. (11-11-50), 10, Clay Square, Lucknow. (1894)
- Mathur, Mangi Lal, B.Com., A. (15-5-50), with B. D. Gargieya & Co., Bhagat Bhawan, Mirza Ismail Road, Jaipur. (1717)
- Mathur, Om Prakash, B.A. (Com.), A. (24-12-49), 18, Rajpur Road, Delhi—8. (1641)
- Mathur (P. D.) & Co., (P. D. Mathur), Jagannath Building, Behind Imperial Bank of India, Chandni Chowk, Delhi.
- Mathur, Parmeshwar Dayal, B.A. (Com.), A. (1-7-49), F. (13-10-49), P. D. Mathur & Co., Jagannath Building, Behind Imperial Bank of India, Chandni Chowk, Delhi. (922)
- Mathur (R. C. Das) & Co., (R. C. Das), 1893/1/F, Chandni Chowk, 2nd Floor, Opposite Dariba, Delhi.
- Mathur, R. M., A. (1-7-49), F. (16-8-49), 2860, Chahalpuri Street, Kinari Bazar, Delhi. (1555)
- Mathur, Sardar Bahadur, B.A. (Com.), A. (19-10-51), Sardar Bahadur & Co., 2842, Pacca Katra, Kinari Bazar, Delhi. (2091)
- Mathur, Sat Narain, B.A. (Com.), LL.B., A. (24-8-53), S. N. Mathur & Co., Nai Sarak, Roshanpura, Delhi. (2623)
- Mathur (S. N.) & Co., (S. N. Mathur), Nai Sarak, Roshanpura, Delhi.
- Mathur, Suraj Narain, A. (1-7-49), F. (16-8-49), 23, Daryaganj, Delhi. (1556)
- Mathur, Suresh Chandra, B.A. (Com.), A. (1-7-49), F. (7-9-53), Suresh C. Mathur & Co., Mercantile Bank Buildings, Chandni Chowk, Delhi. (1276)
- †Matthews, Ittymani K., M.A., B.Com., B.L., A. (21-8-50), Office of the Comptroller and Auditor General of India, 3, Man Singh Road, New Delhi. (1845)
- Maulik, Jagat Bandhu, M.A. (Com.), A. (1-7-49), F. (30-12-50), 17, Mangoe Lane, Calcutta—1. (650)
- Maulık, Prabodh Chandra, M.A., B.Com., A. (15-2-52), Dass & Maulik, 9/1, Old Post Office Street, Calcutta—1. (2145)
- Mavani, Trikamdas Chelabhai, B.Com., A. (31-7-53), 23, Noble Chambers, Parsee Bazar Street, Fort, Bombay. (2575)
- Mazumdar, Ranjitlal Chunilal, B.Com., A. (1-6-50), Topiwalla Motor Mansion, Sandhurst Road, Bombay—4. (1752)
- †Mazumdar, Satis Chandra, B.A., G.D.A., A. (19-1-50), F. (24-4-53), Commercial Tax Officer, Grade I, 17/2, Jhamapuker Lane, Calcutta—9. (1646)
- †McLaren, Alexander, A. (1-7-49), A. F. Ferguson & Co., Dinga Singh Building, The Mall, Lahore. (349)
- †McPherson, Donald Victor, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee, Calcutta—16. (1319)
- Megh Anand & Co., (M. K. Jain), 5, Deputy Ganj, Sadar Bazar, Delhi-6.
- Mehendale, Bhaskar Anant, G.D.A., A. (1-7-49), New Soman Building, Kennedy Bridge, Bombay—4. (503)
- Mehendale, Krishnaji Vaman, A. (30-4-53), 305, Sadashiv Peth, Rajguru Wada, Poona—2. (2499)
- Mehendale, Shridhar Y., B.Com., A. (21-3-50), 5, Narayan Baug, Tulsi Pipe Road, Bombay—16. (1667)
- Meher-Homji, Kaikhushroo Rustomji, G.D.A., A. (1-7-49), Hormuzd Mansion, Bai Moti Bai Street, Tardeo Road, Grant Road, Bombay—7. (636)
- Mehra & Co., (S. P. Mehra), 74, G. B. Road, Delhi.
- Mehra, Badrinath, B.Com., A. (5-9-50), Mehra Khanna & Co., 78/46, Latouche Road, Above Bakshi Brothers, Kanpur. (1859)
- Mehra, Chander Pal, B.Com., A. (13-1-54), P. R. Mehra & Co., 56, Daryaganj, Delhi. (2764)
- †Mehra, Guru Datta, M.A., B.Com., A.S.A.A., A.C.W.A., A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., General Manager's Office, Post Box No. 688, Ballard Estate, Fort, Bombay. (774)

- Mehra, Jagat Mohan, B.Com., A. (1-7-49), F. (16-8-49), Mehra Khanna & Co., Behind Imperial Bank, M. J. Building, Chandni Chowk, Delhi. (581)
- Mehra Khanna & Co., [J. M. Mehra, K. R. Khanna and B. N. Mehra (partner for Kanpur only)], M. J. Building, Behind Imperial Bank, Chandni Chowk, Delhi-6, also at Bombay and Kanpur.
- Mehra (P. C.) & Co., (P. C. Mehra), Katra Ahluwalia, Amritsar.
- Mehra (P. R.) & Co., (P. R. Mehra, R. P. Mehra and C. P. Mehra), 56, Daryaganj, Delhi.
- Mehra, Pirthi Raj, G.D.A., A. (1-7-49), F. (16-8-49), P. R. Mehra & Co., 56, Daryaganj, Delhi. (15)
- Mehra, Puranchand, A. (1-7-49), F. (16-8-49), P. C. Mehra & Co., Katra Ahluwalia, Amritsar. (394)
- Mehra, Raj Paul, B.A., A. (8-2-52), P. R. Mehra & Co., 56, Daryaganj, Delhi. (2133)
- Mehra, Romesh Chand, B.A. (Com.), A. (4-8-53), C/o Banarsi Dass & Sons, 42, Ganesh Chander Avenue, Calcutta. (2586)
- Mchra, Satyapal, B.A. (Hons.), M.A., A. (1-7-49), Mehra & Co., 74, G. B. Road Delhi. (1019)
- Mehrotra & Co., (H. R. Mehrotra), Shyam Sunder Building, The Mall, Kanpur.
- Mehrotra, Hakim Roy, G.D.A., A. (1-7-49), F. (16-8-49), Mehrotra & Co., Shyam Sunder Building, The Mail, Kanpur. (47)
- Mehrotra, Satya Narain, B.Com, A (1-7-49), Mehrotra Tandan & Co., Pioncer Building, Meston Road, Kanpur (1082)
- Mehrotra Tandan & Co., (A. B. Tandan and S. N. Mehrotra), Pioneer Building, Meston Road, Kanpur.
- Mehta & Co., (I. S. Mehta), Champa Nivas, Gokhale Road North, Dadar, Bombay
- Mehta, Amulakh Valabhdas, A. (4-3-53), C/o Dalal & Shah, 49-55, Apollo Street, Fort, Bombay. (2432)
- Mehta, Arvind Manilal, B.Com., A. (4-7-52), with K. S. Aiyar & Co., East & West Building, Apollo Street, Fort, Bombay. (2228)
- Mehta (B. M.) & Co., (B. M. Mehta), 41, Medows Street, Fort, Bombay.
- Mehta, Balchand Maganlal, G.D.A., A. (1-7-49), F. (16-8-49), B. M. Mehta & Co., 41, Medows Street, Fort, Bombay. (441)
- Mehta, Bhagvandus Bhogilal, B.Com., A. (20-5-50), Shah, Mehta & Chokshi, 41, Medows Street, Fort, Bombay. (1735)
- Mehta (Bhaldas M.) & Co., (B. M. Mehta and J. V. Shah), 570-4, Reid Road, Ahmedabad, also at Bombay.
- Mehta, Bhaidas Manilal, G.D.A., A. (1-7-49), F. (16-8-49), Bhaidas M. Mehta & Co., 570-4, Reid Road, Ahmedabad. (384)
- Mehta, Bhogilal Mugatlal, G.D.A., A. (1-7-49), F. (16-8-49), 169, Nilkanth, Niwas, Purandhare Park, Vincent Road, Dadar, Bombay—14. (735)
- Mehta, Burjor Mancherji, B.Com., A. (30-8-49), Munshiff Building, Room No. 20, Second Floor, Captain Colony, Tardeo, Bombay—7. (1590)
- Mehta (C. V.) & Co., (C. V. Mehta), Ground Floor, Rajbahadur Mansion, 32, Apollo Street, Fort, Bombay.
- Mehta, Chandrakant Vrajtal, A. (1-7-49), F. (24-4-53), C. V. Mehta & Co., Ground Floor, Rajbahadur Manson, 32, Apollo Street, Fort, Bombay. (1158)
- †Mehta, Ghanshyam Bhogilal, B.Com., A. (8-10-50), Income-tax Officer. C/o Office of the Commissioner of Income-tax, Abid Road, Hyderabad (Dn.). (1876)
- Mehta, Gordhan Tulsidas, B.Com., A. (29-7-53), "Sadguru Sadan", 1st Floor, Opp. Babulnath Temple, Babulnath Road, Bombay—7. (2570)
- Mehta, Gurcharan Das, B.Com., A. (1-7-49), Sugra Building, Kilindini Road, P.O. Box No. 1448, Mombasa. (1248)
- Mehta (H. D.) & Co., (H. D. Mehta) Karim Chambers, 1st Floor, 42, Hamam Street, Fort. Bombay.
- †Mehta, Harilal Jeshanker, B.Com., A. (26-5-50), Doctor's Bungalow, Near Post Office, Nehru Road, Santa Cruz (East), Bombay. (1748)
- Mchta, Harinishkant Maganlal, B.A. A. (1-7-49), Gomatibai Gopalashram. 95, Tejpal Road, Vile-Parle (East), Bombay—24. (1269)

- Mehta (H. N.) & Co., (H. N. Mehta), 50-51, Alli Chambers, Medows Street, Fort, Bombay.
- Mehta (H. S.) & Co., (H. S. Mehta), 1/5, Banaji Street, Cawasji Patel Street, Fort, Bombay—1,
- Mehta, Harshad Shantilal, B,Com., A. (1-7-49), F. (1-4-53), H. S. Mehta & Co., 1/5, Banaji Street, Cawasji Patel Street, Fort, Bombay—1. (1206)
- Mehta, Hiralal Dasharathalal, B.A., A. (1-7-49), F. (12-3-50), H. D. Mehta & Co., Karim Chambers, 1st Floor, 42, Hamam Street, Fort, Bombay. (501)
- Mehta, Hoshang Navroji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), H. N. Mehta & Co., 50-51, Alli Chambers, Medows Street, Fort, Bombay. (179)
- Mehta, Ishverlal S., A. (1-7-49), F. (20-10-53), Mehta & Co., Champa Niwas, Gokhale Road North, (B.B.) Dadar, Bombay—14. (1165)
- Mehta, Jayamunishanker B., G.D.A., A. (1-7-49), C/o Larsen & Toubro Ltd., Lloyd Building, Dougall Road, Ballard Estate, Bombay. (983)
- Mehta, Maneklal Amulakhrai, A. (1-7-49), F. (16-8-49), Nagindas & Maneklal, 29, New Marine Lines, Fort, G.P.O. Box No. 1117, Bombay. (901)
- Mehta, Manmohan Chand, B.Com., A. (19-8-50), Dinubhai & Co., 27, Rampurawalla Building, 57, Mahatma Gandhi Road, Indore City. (1842)
- Mehta, Nalin Indravadan, B.Com., A. (28-11-50), "Ramaprasad", Babulnath Road, Chowpaty, Bombay—7. (1911)
- Mehta, Narendra Chimanlal, B.Com., A. (12-9-50), Vinod & Narendra, 1st Floor, Manilal Mansion, Cross Lane, Ahmedabad—2. (1868)
- Mehta (P. D.) & Co., (P. D. Mehta), 15-A, Bruce Street, Fort, Bombay-1.
- Mehta, Pallonji Naswanji, A.S.A.A., A. (1-7-49), F. (16-8-49), Rustomji N. Mehta & Co., 35-37, Hamam Street, Fort, Bombay. (365)
- Mehta, Pheroj Dinshaw, G.D.A., A. (1-7-49), P. D. Mehta & Co., 15-A, Bruce Street, Fort, Bombay—1. (790)
- Mehta, Prafulchandra Ratilal, A. (1-7-49), 418, Chhotalal Bhuvan, Kalbadevi Road, Bombay—2. (1200)
- Mehta (R. C.) & Co., (R. C. Mehta), Mehta House, 79-91, Apollo Street, Fort, Bombay—1.
- Mehta (R. S.) & Co., (R. S. Mehta), 79-F, Prem Nagar, Dayal Bagh, Agra.
- Mehta, Raghubir Singh, M.A., G.D.A., A. (1-7-49), F. (13-10-49), R. S. Mehta & Co., 79-F, Prem Nagar, Dayal Bagh, Agra. (951)
- Mehta, Rajendra Dhirajlal, B.A., A. (1-7-49), Plot No. 12, Block No. 15, Sleater Road, Bombay—7. (836)
- Mehta, Rajendra Shambhuprasad, B.Com., A. (11-2-53), 1862, Mota Sutarwada's Pole, Khadia, Ahmedabad. (2406)
- Mehta, Ramniklal Madhavjee, B.Com., A. (1-7-49), F. (11-11-49), G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (916)
- Mehta, Ramprasad Chimanlal, F.S.A.A., A. (1-7-49), F. (16-8-49), R. C. Mehta & Co., Mehta House, 79-91, Apollo Street, Fort Bombay—1. (56)
- Mehta, Ratanlal Maneklal, G.D.A., A. (1-7-49), F. (16-8-49), Nagindas & Maneklal, Maldon House, 29, Marine Lines, G.P.O. Box No. 1117, Fort, Bombay. (381)
- Mehta, Rohit Jayantilal, B.Com., A (25-8-51), 5/77, Neighbourhood Unit, Worli, Bombay—18. (2066)
- Mehta, Rustomji Nusserwanji, A. (1-7-49), F. (16-8-49), Rustomji N. Mehta & Co.. 35-37, Hamam Street, Fort, Bombay. (816)
- Mehta (S. D.) & Co., (S. D. Mehta), 52-A, Abdul Rehman Street, Rehmat Building, Bombay—C.
- Mehta, Sumantkumar Dalpatrai, B.Cora, A. (11-3-53), S. D. Mehta & Co., 52-A, Abdul Rehman Street, Rehmat Building, Bombay—3. (2437)
- Mehta & Shah, (B M. Mehta and J V. Shah), 570/4, Reid Road, Ahmedabad, also at Bombay.
- Mehta, Vinodlal Manilal, B.Com., A. (27-8-53), Vinod Mehta & Co., 66/74, Musjid Bunder Road, Krishna Nivas, 2nd Floor, Bombay—3 (2631)

- †Menon, Ambadi Kochunny, B.Com., A. (14-9-53), "Subhadralayam" Trippunithura. (2659)
- Menon & Ayyar, (M. C. Menon, and K. Ramalinga Ayyar), Varappan's Building, Broadway, Ernakulam, also at Cochin
- Menon, M. C., B.A., A. (1-7-49), F. (12-3-50), Menon & Ayyar, 4/127, New Road, Cochin. (939)
- Menon M. Krishnan Kutty, G.D.A., A. (1-7-49), "Krishna Nivas", Bilathikulam Road, P.O. Eranihipalam, Calicut. (536)
- Menon, M. Narayanan Kutty, B.A., A. (4-6-53), XIV/236, 3, Marai Lane, Chittur Road, Ernakulam. (2531)
- Menon, Parappil Ramakrishna, B.Com., A. (16-6-52), T. K. Menon & Co., Chalapuram, Kozhikode—2. (S. Malabar). (2224)
- †Menon, Thrikandiyur Gopala, B.A., A. (17-11-51), Inspecting Assistant Commissioner of Income-tax Drive, 3, Govt. Place West, Calcutta. (2111)
- Menon, Thrikandyur Karunakara, B.A., G.D.A., A. (1-7-49), F. (16-8-49), T. K. Menon & Co., Chalapuram, Kozhikode—2. (435)
- Menon (T. K.) & Co., (T. K. Menon and P. R. Menon), Chalapuram, Kozhikode —2.
- †Menon, Vadakepat Sankara, A. (1-7-49), C/o Shaw Wallace & Co. Ltd., P.O. Box No. 14, Madras. (1295)
- †Menzies, Sir Robert, O.B.E., C.A. (Scot.), A. (1-7-49), Post Box No. 77, Sutherland House, Kanpur (121)
- Merchant (N. E.) & Co., (N. E. Merchant), Room No. 4, 1st Floor, Lucky Mansion, Mohamedali Road, Bombay—3
- Merchant, Nurmohomed Esmail, B.Com., A. (1-7-49), F. (12-1-52), N. E. Merchant & Co., Room No. 4, 1st Floor, Lucky Mansion, Mohamedali Road, Bombay—3. (1102)
- Merchant (S. G.) & Co., (S. G. Merchant Jaffershermahomed Building, 4th Floor, Khadak, Bombay—9.
- Merchant, Sultanali Gulamhusein, A. (1-7-49), S. G. Merchant & Co., Jaffersher-mahomed Building, 4th Floor, Khadak, Bombay-9. (1043)
- Millar, Thomas Orr, A. (1-7-49), C/o Mackinnon Mackenzie & Co. Ltd., 16, Strand Road, P.O. Box 163, Calcutta. (1426)
- Minakshisundaram, T. C., B.A., G.D.A., A. (1-7-49), F. (16-8-49), Sundaram & Srinivasan, 161, Mount Road, Madras. (474)
- †Mirza, Boman Manickji, B.Com., A. (22-1-52), 38, Wachelmolla Mansions, 8, Dharamtolla Street, Calcutta. (2125)
- Mirza, Framroz Mahlarji, B.Com., A. (15-6-51), C/o Ciba Pharma Ltd., Esplanade House, Waudby Road, Fort, Bombay—1. (2019)
- Mirza (J. N.) & Co., (J. N. Mirza), C/o Dalal Desai & Kumana. Meherwan Building, Sir Phirozeshah Mehta Road, Fort, Bombay
- Mirza, Jehangir Nadirshaw, A. (1-7-49), J. N. Mirza & Co., C/o Dalai Desai & Kumana, Meherwan Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (490)
- †Mirza, Mohd. Hamid, B.Com., A. (8-6-53), Appellate Asstt. Commissioner of Income-Tax, Income-Tax Office, Abid Road, Hyderabad. (2533)
- Misra (S. K.) & Co., (S. K. Misra), 39/79, Chowk, Banaras.
- Misra, Shri Krishna, B.Com., A. (21-3-50), S. K. Misra & Co., 39/79, Chowk, Banaras. (1669)
- †Mistri, Manek Pirosha, B.A., A.S.A.A., A. (1-7-49), Secretary, Tata Sons Ltd., Bombay House, Bruce Street, Fort, Bombay—1. (1306)
- Mistri, Manekshew Dinshawji, B.A., G.D.A., A. (1-7-49), with Kalyaniwalla & Mistry, 32, Apollo Street, Fort, Bombay. (842)
- †Mistry, Dinshaw Maneck, A.S.A.A., A. (23-9-52), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie, Calcutta. (2288)
- Mistry (E. B.) & Co., (E. B. K. Mistry), Shri Krishna Nivas, 1st Floor, Kalbadevi Road, Bombay-2.
- Mistry, E. B. K., B.A., A. (1-7-49), E. B. Mistry & Co., Shri Krishna Nivas, 1st Floor, Kalbadevi Road, Bombay—2. (1497)

- †Mistry, Gustad Phirozshaw, A (1-7-49), F. (16-8-49), "Sunshine", 133, Church Gate Reclamation, Fort, Bombay (633)
- Mistry, Harkisondas Dullabhdas, B Com., A. (27-4-53), Green Lodge, Ramdas Peth, Nagpur. (2494)
- †Mistry, Jehangir Jeejeebhoy, BA, A (1-7-49), Marine Mansion, 4th Floor, Marine Lines, Bombay-2 (962)
- Mistry, Maneck Pheroz, FSAA, A (1-7-49), F. (16-8-49), Kalyaniwalla & Mistry, 52, Apollo Street, Fort, Bombay (183)
- †M.stry, Narıman Darabshaw, B.Com A (22-10-51), E 15, Shapur Baug, Vithalbhai Patel Road, Girgaum, Bombay—4 (2093)
- †Mitra, Amal Chandra, B Com, A (1-7-49), 34, Amherst Street, Calcutta—9 (981)
- Mitra Amar Prasad, B Com, A (1-4-54), "Mitra Sadan", 33, Karbulla Tank Lane, Calcutta—6. (2829)
- †Mitra, Arun Kumar, A (17-49), 49-A. Hari Ghosh Street, PO Beadon Street, Calcutta. (1128)
- Mitra, Asoka Kumar, BA, BCom, A (12-8-50), 22, Cockler Lane, PO Rashbehari Avenue, Calcutta—29. (1820)
- †Mitra, Bhupendranath, A (1-7-49), 29-A. Brindaban Basack Street, Calcutta (859)
- Mitra, Blbhas Kumar, B Com, A (25-5-51), B/6, Alonga Mansions, 53, Jatindra Mohan Avenue, Calcutta—5 (2002)
- Mitra, Bimal Ananda, B Com, A (24-8-53), P-739, New Alipore, "P" Block, Calcutta —33 (2618)
- Mitra, Bimal Chandra, B Sc., A. (1-7-49), 10, Old Post Office Street, 1st Floor (Left Block), Calcutta—1. (1195)
- †Mitra, Brindaban Chandra, MA, GDA, A (1-7-49), F (16-849), 9, Townshend Road, Calcutta—25 (368)
- †Mitra, Dhirendra Krishna, GDA, A (1-7-49), Secretary, Godfrey Phillips India Ltd, Kurla Road, Chakala, Andheri, Bombay. (491)
- †Mitra, Kamai Kumar, BA, ASAA, A (3-12-51), 182-B, Lansdowne Road, Calcutta—29 (2117)
- †Mitra, Kasi Sanker, MBE, BA, ASAA, A (1-7-49), Deputy Director, Directorate of Health Services (A & A), Government of West Bengal, Writers' Buildings, Calcutta (579)
- †Mitra Nirad Baran B Com, A (26-5-50), 15, Kali Kumar Banerjee Lane, Tala, Calcutta—2 (1744)
- Mitra (N. C) & Co., (N C Mitra) 10, Old Post Office Street, 1st Floor, Left Block, Calcutta
- Mitra, Nirmal Chandra BSc, A (1-7-49), F (13-10-49), N. C. Mitra & Co., 10, Old Post Office Street, First Floor, Left Block, Calcutta—1 (941)
- †Mitra, Nirmal Kumar, BA, GDA, A (1-7-49), F (24-11-51), Secretary & Accountant, Saxby & Farmer (India) Ltd, 17, Convent Road, Entally, Calcutta —14 (531)
- Mitra, Pareshnath, B Com A (22 1-54), P. N. Mitra & Co., 46, Karbala Tank Lane, Calcutta—6 (2777)
- Mitra (P. K) & Co, (P K Mitra, C P. Mukherjce and N Sarkar), P 7, Mission-Row Extension, Calcutta, also at Darjeeling
- Mitra, Pravat Kumar, BSc, F.SAA, A (1-7-49), F (16-8-49), P. K. Mitra & Co., P7, Mission Row Extension, Calcutta (298)
- Mitra (P N.) & Co, (P Mitra), 46 Karbala Tank Lane, Calcutta—6
- Mitra (R. K.) & Co., (R K Mitra), 10, Old Post Office Street, Calcutta
- Mitra, Rabindia Kumai, B Com, A (21-350), R. K Mitra & Co., 10, Old Post Office Street, Calcutta (1672)
- †Mitia, Robindra Nath, M.A. B.Com, A. (1-7-49), 3, Surendranath Chatterjee Road, Calcutta—38 (1073)
- Mitra (S.) & Co., (S K Mitra), 22-A, Amrita Banerjee Road, Calcutta-26
- †Mitra, Sachi Kumar, BA, A.SAA., A (1-7-49), C/o Duncan Bros & Co Ltd., 31, Netaji Subhas Road, Calcutta. (1466)

- Mitra, Sailendra Nath BSc, BCom (Lond), ACA (Eng & Wales), A (17-49), F (16-8 49), Gupta & Mitra, Windsor House, P-14, Mission Row Extension, Calcutta (374)
- †Mitia, Salil Kumar, BSc BCom, ASAA, A (1-7-49), 2/1, Townshend Road, Calcutta—25 (1504)
- Mitra, Salıl Kumar, B Com. A. (24-10-53), S. K. Mitra & Co., 1, British Indian Street, Calcutta—1. (2693)
- †Mitia Samii Kumar, BSc, A (1-7-19) (/o James Finlay & Co, Ltd, 2, Netaji Subhas Road Calcutta (1089)
- Mitra (S K) & Co, (S K Mitra), 1 British Indian Street, Calcutta
- Mitra, Subhas Kumar, BSc, BCom, A (24-4-52), 226, Upper Circular Road, (alcutta-4 (2200)
- Mitra, Sudhansu Kumar, B.Com, G.D.A., A. (1-7-49), F. (16-8-49), S. Mitra & Co., 22/A Amrita Banerjee Road, P.O. Kalighat, Calcutta—26 (267)
- †Mitra Sunil Chandra B Com, A (27-11-52), 30, Madan Mitra Lane, Calcutta—6. (2334)
- Mittal, Avtar Krishan A CA (Eng & Wales), A (26-6-51), 52-A, Lansdowne Road, Calcutta—20 (2032)
- Mitter (S K) & Co (S K Mitter), 71 A, Netaji Subhas Road, Calcutta
- Mitter Santosh Kumar MA, GDA, A (1-7-49) F (16-8-49), S K Mitter & Co., 71-A, Netaji Subhas Road Calcutta (25)
- Mittra, Ishan Chandra, MA, A (174-51) with Price, Waterhouse, Peat & Co, B4, Clive Buildings, Calcutta (1987)
- Modi (A B) & Co, (A B Modi), 53-55, Lakshmi Building, Sir Phirozeshah Mchta Road, Fort, Bombay—1
- Modi, Ashok Brijlal, BA (Hons), A (14-2-52), A. B. Modi & Co., 53 55, Lakshmi Building, Sir Phirozeshah Mchta Road, Fort, Bombay—1 (2143)
- Modi, Behramji Manekji, B Com, F S A A, A (1-7-49), Rehmat Munzil, Opposite Churchgate Station, Fort, Bombay (57)
- †Modi, Nanabhai Manekji, BA, GDA, A (1-7-49), with Chandabhoy & Jassoobhoy, Advani Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay (996)
- Modi, Narendra Harilal, A. (1-7-49), F. (12-1-52), G. M. Kapadia & Co., 36-B, Tamarınd House, Tamarınd Lane, Fort, Bombay—7 (1051)
- †Modi, Vallabhdas Jivandas, B Com , A (27 2-54), C/o Ambalal Н Гhakker, A C A , P O Box No 574, Kampala (2803)
- Mody & Co. (C 1 Mody), Kabibai Trust Building, New Barden Lane, Kazi Syed Street, 2nd Floor Bombay—3
- Mody Chimanlal Tribhuvandas, A (1-7-49), F (7-1-54), Mody & Co., Kabibat Trust Building, New Bardan Lane, Kazi Syed Street, 2nd Floor, Bombay—3. (1353)
- †Mody, Cooverji Shavaksha, A (1-7-49), Petit House, "B" Block No 10 Gowalia. Tank Road, Bombay (1283)
- Mody, Fredoon Kaikhushroo, A (1-7-49), 1, Rustom Baug, Victoria Road, Bombay —27 (847)
- Mody, Hasmukhlal Ochhavlal, B Com, A (3-11-53), Mody & Mody Co, Shroff Bazar, Godhra (W Rly) (2715)
- Mody & Mody Co, (H O Mody and S S Mody), Shroff Bazar, Godhra
- Mody, Nowroji Rustamji, B Com (Lond), F C A. (Eng & Wales), A (1-7-49), F (16-8-49), A F Ferguson & Co, Allahabad Bank Buildings Apollo Street, Fort, Bombay (3)
- Mody, Surendra Sakerlal, B Com, A (3-11-53), Mody & Mody Co, Shroff Bazar, Godhra (2714)
- Mohan, Balebail, B Com, A (4-10 52), C/o Mrs B Dasannachar, Pentlandpet, Mangalore—3 (2297)
- Mohan & Co. (B N Mohan), Bisheshwar Nath Road Opp Jai Hind Talkies, Lucknow
- Mohan, Bhola Nath, G D A., A (1-7-49), F (16-8-49), Mohan & Co., Bisheswar Nath Road, Opp Jai Hind Talkies, Lucknow. (148)

- Mohjaddin, Mohammad Ahmed, B.A., LL.B., A. (14-9-53), A-9-53, Rajmohalla, Eden Bagh Road, Hyderabad (Dn.). (2660)
- †Mohindra, Daya Bhushan, M.A., B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (14-4-52), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee, Calcutta—16. (2187)
- -Mohindra (K. K.) & Co., (K. K. Mohindra), Modi Building, Patiala.
- Mohindra, Krishan Kumar, B.A. (Com.), LL.B., A. (14-1-54), K. K. Mohindra & Co., Modi Building, Patiala. (2766)
- Mohoni, Manchar Gopal, B.Com., A. (13-2-53), R. H. Kelkar & Co., Agakhan Building, Fourth Floor, Dalal Street, Fort, Bombay—1. (2412)
- Moitra, Debendra Lal, B.Sc., G.D.A., A. (1-7-49), 3/1-B, Chidam Modi Lane, Calcutta —6. (398)
- †Molesworth, Hugh Mervyn, B.A., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee, Calcutta—16. (1324)
- †Mondal, Hara Ballav, A. (1-7-49), C/o Shaw Wallace & Co. Ltd., 4, Bankshall Street, P.B. No. 70, Calcutta. (1415)
- Mookerjee Banerjee & Co., (S. K. Mukhopadhyay), 12, Old Post Office Street, Calcutta.
- Mookerjee Guhathakurta & Co., (P. K. Guhathakurta and M. Mukherjee), 7, Hastings Street, 2nd Floor, Calcutta—1.
- Mookherjee, Lakshmi Pada, B.Com., A. (20-8-51), L. P. Mookherjee & Co., P-15, Bentinck Street, Calcutta—1. (2056)
- Mookherjee (L. P.) & Co., (L. P. Mookherjee), P-15, Bentinck Street, Calcutta —1.
- †Moos, Framroze Ratonshaw, B.A., A.C.I.S. (Lond.), A. (27-7-50), C/o Pioneer Magnesia Works Ltd., Chartered Bank Building, Fort, Bombay—1. (1815)
- More Datta & Co., (Govind Ram), 3550, Chawri Bazar, Delhi.
- †Morris, Joseph, A. (1-7-49), Chief Accountant, Octavius Steel & Co. Ltd., P.O. Box No. 55, Calcutta—1. (1400)
- Morsawala, Champaklal Purushottamdas, B.Com., A. (5-2-54), 18, 2nd Fanaswadi, Bombay—2. (2792)
- Motafram, Adie Rustomjee, A. (5-2-52), 573-A, Vakharia House, Chira Bazar, Bombay-2. (2131)
- Motiwala, Bhicajee Dadabhoy, B.Com, A. (1-7-49), C/o Dr. S. B. Mehta, M.B.B.S., Ferrera Mansion, Sitaladevi Temple Road, Mahim, Bombay. (1443)
- Motta & Co., (V. M. Motta), Gaya Building, 109, Masjid Bunder Road, Bombay .
 —3.
- Motta, Versey Mayabhai, A. (1-7-49), F. (28-8-52), Motta & Co., Gaya Building, 109, Masjid Bunder Road, Bombay—3. (1157)
- Mucadum, Chandabhoy Rustamji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), B. P. Gharda & Co., 121, Mahatma Gandhi Road, Fort, Bombay. (886)
- Mudaliar, Manicka Kandaswamy, G.D.A., A. (1-7-49), No. 4 Rajarathnam Street, Kilpauk, Madras. (273)
- Mukadam, Minoo Burjorjee, B.A., A. (2-3-51), 22-D, Parsee Bazar Street, Fort, Bombay. (1965)
- Mukaddam, Fakih Abdullah Fakih Muzaffaruddin, B.Com., A. (10-3-53), Fakih & Co., Shahru Castle, First Floor, Mohamedali Road, Bombay—3. (2435)
- Mukerjea (P. N.) & Co., (P. N. Mukerjea), 11, Old Post Office Street, Calcutta.
- Mukerjea, Pashupati Nath, B.Sc., F.S.A.A., A. (1-7-49), F. (22-11-51), P. N. Mukerjea & Co., 11, Old Post Office Street, Calcutta. (1035)
- Mukerjee (B.) & Co., (S. C. Majumdar), 10, Old Post Office Street, 1st Floor, Calcutta—1.
- Mukerjee (M.) & Co., (M. L. Mukerjee), 24, Netaji Subhas Road, Calcutta.
- Mukerjee, Makhom Lall, A. (1-7-49), F. (16-8-49), M. Mukerjee & Co., 24. Netaji Subhas Road, Calcutta. (22)
- †Mukhalingeswara Rao, K. S. V., B.Com. (Hons.), B.L., A. (1-7-49), C/o Indian Leaf Tobacco Development Co. Ltd., Rajamhundry. (1115)
- Mukherjee & Co., (M. M. Mukherjee), 1-B, Old Post Office Street, Calcutta-1.

- Mukherjee (A. K.) & Co., (A. K. Mukherjee), 17/1, Pran Krisna Mukherjee Road, Calcutta-2.
- Mukherjee, Ambuj Kumar, B.Com., M.A. (Com.), A. (28-11-53), A. K. Mukherjee & Co., 17/1, Fran Krisna Mukherjee Road, Calcutta—2. (2745)
- Mukherjee, Amolendu Sekhar, B.Com., A. (21-3-52), 142, Ramakrishtopur Lane, P.O. Sibpur, Howrah. (2180)
- Mukherjee, Anup Krishna, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Ganguli Mukherjee & Co., 23, Strand Road, Post Box No. 719, Calcutta. (277)
- Mukherjee, Asru Kumar, B.Com., A. (11-2-53), Guha Mukherjee & Co., 7, Mangoe Lane, Calcutta—1. (2405)
- Mukherjee (B. B.) & Co., (S. N. Das Gupta), 17, Mangoe Lane, Calcutta-1.
- Mukherjee (B. N.) & Co., (A. M. Paul), 8/2, Hastings Street, 2nd Floor, Room No. 21, Calcutta.
- Mukherjee, Bhabani Prasad, B.Com., A. (1-7-49), 1/B, European Asylum Lane, Calcutta—16. (1536)
- †Mukherjee, Bhupendra Narayan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Incometax Appellate Tribunal, Post Box 44, Patna. (245)
- †Mukherjee, Bimal Charan, A.S.A.A., A. (1-7-49), 2, Nyayaratna Lane, Shyambazar, Calcutta—4. (585)
- Mukherjee, Chandi Prosad, B.A., F.S.A.A., A. (1-7-49), F. (28-4-50), P. K. Mitra & Co., P-7, Mission Row Extension, Calcutta. (918)
- Mukherjee (D. N.) & Co., (G. Sanyal), 10, Old Post Office Street, Calcutta.
- Mukherjee, Dhirendra Nath, A. (29-11-49), F. (28-8-50), George Read & Co., Avenue House, Chowringhee Square, Calcutta—1. (1626)
- †Mukherjee, Dwijendra Nath, B.A., A.S.A.A., A. (7-7-50), 16, Lake View Road, Calcutta—29. (1786)
- Mukherjee, Gopal Chandra, B.A., B.Com., A. (16-2-52), 29/3, Serpentine Lane, Calcutta—14. (2152)
- Mukherjee, Manash Kumar, M.A., B.Com., A. (16-9-53), 8/A, Nandaram Sen Street, Calcutta—5. (2667)
- Mukherjee (M. K.) & Co., (M. K. Mukherjee), 3-1, Bankshall Street, Calcutta —1.
- Mukherjee, Mohajit, B.A., B.Com., A. (12-11-49), 19, Behari Doctor Road, Bhowanipore, Calcutta—25. (1616)
- Mukherjee, Moni Mohan, A. (1-7-49), F. (23-5-52), Mukherjee & Co., 1-B, Old Post Office Street, Calcutta—1. (821)
- Mukherjee (N. C.) & Co., (N. C. Mukherjee), Room No. 174, 14/2, Old China Bazar Street, Calcutta—1.
- Mukherjee, Nirmal Chandra, B.Com., A. (16-2-54), N. C. Mukherjee & Co., Room No. 174, 14/2, Old China Bazar Street, Calcutta—1. (2799)
- †Mukherjee, Prokash Kumar, B.Com., A. (1-7-49), 45, Suburban School Road, Bhowanipur, Calcutta. (1133)
- Mukherjee, Ranajit Kumar, B.Com., A. (1-7-49), F. (4-2-53), S. Sen & Co., 137, Canning Street, Calcutta. (1155)
- Mukherjee (S. K.) & Co. (B. N. Mukhopadhyay and S. C. Chatterjee), 17, Mangoe Lane, Calcutta.
- Mukherji, Prafulla Kumar, G.D.A., A. (1-7-49), F. (16-8-49), Mukherji & Roy, 23, Strand Road, Post Box No. 2595, Calcutta—1. (282)
- Mukherji, Prafulla Kumar, M.A., B.Com., A. (1-7-49), F. (16-8-49), Green & Co., 3, S. N. Banerjee Road, Calcutta—13. (843)
- Mukherji, Prasanta Kumar, B. Com., A. (1-7-49), S. N. Mukerji & Co., 1-B, Old Post Office Street, Calcutta. (988)
- Mukherji & Roy, (P. K. Mukherji and A. M. Roy), 23, Strand Road, Post Box No. 2595, Calcutta—1.
- Mukherji (S. N.) & Co., (P. K. Mukherji and S. N. Mukherji), 1-B, Old Post Office Street, Calcutta.
- Mukherji, Satyendra Nath, F.S.A.A., A. (1-7-49), S. N. Mukherji & Co., 1-B, Old Post Office Street, Calcutta. (163)

- Mukherji, Susruta, B.Com., M.A. (Com.), A. (20-8-51), Susrut Mukherji & Co., 8/2, Hastings Street, 2nd Floor, Calcutta—1. (2055)
- Mukhopadhyay, Amarnath, G.D A., Λ. (1-7-49), F. (16-8-49), 12, Dalhousie Square East, Calcutta—1. (620)
- Mukhopadhyay, Λιμη Kumar, B.Com., A. (14-54), 37, Indra Biswas Road, P.O. Belgachia, Calcutta—37. (2836)
- Mukhopadhyay, Arun Lal, B.Sc., B.Com., A (13-8-53), 1/1E, Haritaki Bagan Lane, Calcutta—6 (2601)
- Mukhopadhyay, Bhupendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (250)
- †Mukhopadhyay, Bimal Behari, B.Sc., B.Com., A. (1-11-51), 39/5, Cossipur Road, Calcutta—36. (2101)
- Mukhopadhyay, Panchanan, B.Com., A. (25-3-54), 44/45. Ezra Street, Gandhi Building, 3rd Floor, Room No. 17, Calcutta. (2814)
- †Mukhopadhyay, Siv Sankar, B.Com., A.S.A.A., A. (1-7-49), C/o Turner Morrison & Co. Ltd., 6, Lyons Range, Calcutta. (1478)
- Mukhopadhyay, Sulabh Kumar, B.Com., A. (10-3-53), C/o Mookerjee Banerjee & Co., 12, Old Post Office Street, Calcutta—1. (2434)
- Mukhopadhyay, Sushil Kumar, G.D.A., A. (1-7-49), F. (16-8 49), Mookerjee Banerjee & Co., 12, Old Post Office Street, Calcutta (370)
- Mulay (L. A.) & Co., (L. A. Mulay), Post Box No. 1, Akola.

- Mulay, Laxman Anant, B Com., A. (22-9-52), L. A. Mulay & Co., Post Box No. 1, Akola, (2285)
- Mulla & Co., (P. N. Mulla), 811, Parsi Colony, Dadar, Bombay.
- Muila, Peshotan Nadirshaw, B.Com., L.L.B., A. (1-7-49), Mulla & Co., 811, Parsi Colony, Dadar, Bombay. (1470)
- Mullajı, Tayeb Mohammedi, B.Com., A. (16-2-53), T. M. Mullajı & Co., 199, Abdul Rehman Street, Bombay—3. (2416)
- Mullaji (T. M.) & Co., (T. M. Mullaji), 199, Abdul Rohman Street, Bombay-3
- |Munolll, Shankar Ramchandra, A. (18-8-50), C/o Sakal Office, 595, Budhwar Peth, Poona—2. (1828)
- Munsiff, Pheroze Pohchaji, B.Com , A. (1-7-49), 280/3, Bhiwandiwalla's House, Marine Lines, Bombay—2. (1222)
- Murthy & Co., (A. Sambandamurthy and Bhoj Raj), Gunfoundry, Barman Buildings, Hyderabad (Dn.).
- Murti, Mutkur Srimvasa, B.A., B.L., A. (1-7-49), 149, Margosa Avenue, P.O. Malleswaram, Bangalore—3. (802)
- Murti, Rasipuram Balakrishnarao, B.Com., A. (24-8-53), R. B. Murti & Co., Ground Floor, National Indian LMe Insurance Building, Residency Road, Hyderabad (Dn.) (2619)
- Murti (R. B.) & Co., (R. B. Murti), Ground Floor, National Indian Life Insurance Building, Residency Road, Hyderabad (Dn.).
- †Murty, Ayyagari Suryanarayana, B.Com., A. (1-4-54), C/o M. P. Electricity Board, Revenue Section, Nagpur. (2830)
- Muthe, Madhukar Bhalchandra, B.Com., A. (24-8-53), 3rd floor, Gopal Sadan, Jame-Jamshed Road, Matunga, Bombay—19. (2620)
- Muthukumaraswami, T., G.D.A., A_{\bullet} (1-7-49), F. (16-8-50), Swami & Vasan, Vijayapuram Post, Tiruvarur. (538)
- Muthuswamy, Krishnaswamy Iyer, G.D.A., A. (1-7-49), Accountant, The Mysore Sugar Company Ltd., Mandya. (236)
- Muthuswamy, Narayanaswami Aiyar, B.A., A. (1-7-49), F. (20-11-50), N. M. Swamy & Co., No. 7, General Bazar, Opp. Chitra Talkies, Secunderabad (Dn.). (868)
- Muzumdar, Madhav Maheshwar, B.Com., A. (16-5-50), **Borkar & Muzumdar**, Ramdeo Galli, Belgaum. (1720)
- †Muzumdar, Martobrao Purushottam, A. (2-1-52), 7, Radha Mandir, 213, Sir Bhalchandra Road, Bombay—19. (2122)
- Nachadalingam, Arumugam, G.D.A., A. (1-7-49), F. (16-8-49), 79, Mela Chetty
- Street, Madhurai. (177)
 †Nadkarny, Baboo Shanker, B.Com., A. (7-9-53), with A. F. Ferguson & Co.,
 Allahabad Bank Building, Apollo Street, Fort, Bombay. (2644)

- †Nag, Somendra Nath, B.Com., A. (12-6-53), 31/6, Golf Club Road, Calcutta-33. (2534)
- †Nagabhushan, Bagilur Subbaramiah, B.Sc. (Hons.), A. (7-2-51), Internal Audit Officer, Sindri Fertilisers & Chemicals Ltd., Sindri P.O., Dist. Manbhum. (1949)
- Naganathan, Nurani Anantanarayana, G.D.A., A. (1-7-49), F. (16-8-49), 32, Alarmelumangapuram, Mylapore, Madras. (87)
- Nagar, Pannalal Mannalalji, B.Com., A. (21-6-51), C/o Jain Khushalji 389/391, Chira Bazar, Narpat Mansion, Bombay—2. (2027)
- †Nagaraj, Srceniyasa, G.D.A., A. (1-7-49), C/o T. U. C. S. Ltd., 109, Big Street. Triplicane, Madras. (227)
- Nagarajan, T. V., B.A. (Com.), A. (1-7-49), 40-D, Raja Bazar, New Delhi. (1471)
- †Nagararaja Rao, Rayasam, A. (1-7-49), C/o Bird & Co., Chartered Bank Building, Calcutta. (1044)
- Nagaratnam, Subbier, B.A., A. (12-6-51), C/o Curzon & Co., Mount Madras—2. (2014)
- Nagindas & Maneklal, (M. A. Mehta and Ratanlal M. Mehta), 29, Maldon House. Marine Lines, G.P.O. Box No. 1117, Fort, Bombay, also at Ahmedabad.
- Naidu, Bhandi Bakthavatsalu, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 37, Godown Street, Madras—1. (313)
- Naidu, Perambati Munuswami Varatharajulu, G.D.A., A. (1-7-49), F. (16-8-49), No. 4, Millers Road, Kilpauk, Madras. (169)
- Naik (H.) & Co., (H. Naik), Telenga Bazar, Cuttack.
- Naik, Hrudayanand, B.A., A. (1-7-49), F. (16-8-49), H. Naik & Co., Telenga Bazar, Cuttack. (710)
- Naik, Khandubhai Manibhai G.D.A., A. (1-7-49), F. (6-7-52), 67, Stephen House, 4, Dalhousie Square East, Calcutta. (76)
- Naik, Maganlal Kalyanji, B.Com., A. (23-8-50), Accountant, Surat Borough Municipality, Surat. (1846)

 Naik, Mahadeo Vamanrao, A. (23-8-50), C/o E. D. Sassoon & Co. Ltd., P.O. Box 168, Indu House, Dougall Road, Ballard Estate, Bombay—1. (1852)
- Nair, Kunnath Raghavan, G.D.A., A. (1-7-49), F. (22-6-50), Varma & Varma. T. D. Road, Ernakulam. (523)
- Nair, Pathiyil Aravindakshan, B Com., A. (26-4-50), Saraswati Sadan, 13, Turner Road, Bandra, Bombay—20. (1704)
- Nambiyar, Kottayam Kadangote Sridharan, B.A., A. (28-3-51), with Varma & Varma, Big Bazar, Kozhikode. (1976)
- Nanda & Co., (Madan Lal Nanda), Back Bay View, 3, New Bombay-4.
- Nanda, Madan Lal, B.A., A. (1-7-49), F. (25-9-53), Nanda & Co., Back Bay View. 3, New Queens Road, Bombay-4. (1296)
- Nanda, Mahendar Krishan, B.A., A. (31-10-53), M. Krishan & Co., Scindia House, New Delhi. (2710)
- Nandagopal, S., BA., A. (16-4-52), 112, Varadamuthiappan Street, Madras-1. (2194)
- Nandi, Hrishikes, M Sc., LL.B., A. (29-7-53), Guha Nandi & Co., Room No. 23, 1-B. Old Post Office Street, Calcutta—1. (2574)
- Nandi, Nirad Baran, A. (20-5-52), 30/8-B, Doctor Lane, Calcutta—14. (2214)
- Nandi (P. C.) & Co., (P. C. Nandi), Lindlie Chambers, 6, Hastings Street, Calcutta.
- Nandı, Prafulla Chandra, M.A. (Cantab.), B.Sc., A. (1-7-49), F. (16-8-49), P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (40)
- †Nandy, Ajit Kumar, B.Com., A₄ (16-2-52), C/o Nandy Brothers, 31, Ashutosh Mukherji Road, Calcutta—20. (2151)
- †Nanji, Mahomed Usman Husein, B.Com., A. (13-2-51), 7/8, Hassani Terrace. M. B. Dalal Road, Ramswamy Quarters, Karachi-3. (1952)
- Nanubhai & Co., (D. H. Parmar and S. N. Desai), Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay.

- Nanubhai Desai & Co., (N. J. Desai and B. M. Mapara), Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay.
- Naoroji, Rustam Ratanshaw, A. (1-7-49), Orient House, 666, Parsi Colony, Dadar, Bombay—14. (569)
- Narainlal Agarwal & Co., (N. L. Agarwal), 58-60, Vithalwadi, Kalbadevi Road, Bombay—2.
- Narain Prasad, B.A. (Com.), A. (21-3-50), Jagdish Prasad & Co., Chandni Chowk, Delhi-6. (1654)
- Narain (U.) & Co., (Upendra Narain), Mehdi Imam Building, Fraser Road, Patna.
- Narain, Upendra, M.Com., A. (12-11-53), U. Narain & Co., Mehdi Imam Building, Fraser Road, Patna. (2725)
- Naralkar, Bal Narayan, A. (1-7-49), Mutha's Bungalow, Station Road, Ahmednagar. (1513)
- Narasimham (G. L.) & Co., (G. L. Narasimham), 375, Esplanade, Opp. High Court, Madras-1.
- Narasimham, Gullapalli Lakshmi, G.D.A., A. (1-7-49), F. (16-8-49), G. L. Narasimham & Co., 375, Esplanade, Opp. High Court, Madras—1. (66).
- Narasimham, K. B., B.Sc. (Hons.), A. (16-4-52), 34, Telugu Brahmin Street, Coimbatore. (2192)
- †Narasimham, Prabhala, G.D.A., A. (1-7-49), 744, Road No. 2, Parsee Colony, Dadar, Bombay. (1447)
- Narasimhan, Appukkudal Venkatasubbier, B.A., A. (1-7-49), F. (11-11-49), P. S. Subramania Iyer & Co., 51, James Street, Secunderabad (Deccan). (551)
- Narasimhan, K., B.A., A. (1-7-49), 18, Big Street, Kumbakonam. (946)
- Narasimhan (K. V.) & Co., (K. V. Narasimhan, K. V. Raghavachari and P. Srinivasan), Upstairs, above Lakshmi Cafe, Arni Road, Vellore, also at Chittoor and Madras.
- Narasimhan, Kasturi Varadachari, M.A., G.D.A., A. (1-7-49), F. (16-8-49), K. V. Narasimhan & Co., 295, Thambuchetty Street, Madras. (409)
- Narasimhan (R.) & Co., (R. Narasimhan), "Catholic Centre", No. 2, Armenian Street, G. T., Madras—1.
- Narasimhan, Raghunatha, A. (1-7-49), F. (28-7-51), United India Building, 4th Floor, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (853)
- Narasimhan, Ramaswamy, B.Com., A. (28-5-51), R. Narasimhan & Co., "Catholic Centre", No. 2, Armenian Street, G. T., Madras—1. (2003)
- Narasimhan, S., A. (1-7-49), N. S. Aiyar & Co., 8, Co-operative House, Telang Road, Matunga, Bombay—19. (877)
- Narasimhamurthy, Agrahara Ramanna, A. (19-8-53), 34, Balepet, Bangalore. (2614)
- †Narasimha Murthy, B. V., A. (1-7-49), Flg. Officer, I.A.F. Station, Jalahalli, Bangalore—1. (1242)
- Narasimha Murty, Niduthavolu, B.Sc., A. (22-2-53), Accounts Officer, The Orissa Road Transport Co. Ltd., Berhampur. (2426)
- †Narasimhamurty, Pillutla, B.Com., A. (1-4-53), with B. H. Patel & Co., Humnabad Base, Gulbarga. (2456)
- Narasimha Rao, Narkadamilly Lakshmi, G.D.A., A. (1-7-49), F. (16-8-49), B. Purushottam & Co., "Audit House", Gandhi Road, Proddatur. (556)
- †Naravi, Sunderrao Krishnarao, A. (4-10-51), New B Square, Saraswat Colony, Santa Cruz, Bombay—23. (2085)
- Narayan & Raghavan, (M. R. Narayanan, and G. Raghavan), "Chelvam Buildings", 6, Stringers Street, Madras-1, also at Tiruchirapalli.
- Narayan, Thalore Viswanath, A. (2-6-52), 22/261, Kunnath Mana Buildings, Shoranpur Road, Trichur. (2218)
- Narayan, Venkataramaiyer Anantha, G.D.A., A. (1-7-49), 9/68, Sambandam Road, R. S. Puram, Colmbatore. (84)
- Narayana Aiyar & Co., (T. S. Narayana Aiyar and P. Kalayanasundaram), 4, Bhagavantham Gupta Street, Thyagaraya Nagar, Madras—17, also at Bangalore.

- Narayana Aiyar, Thalaiyur Subramania, G.D.A., A. (1-7-49), F. (16-8-49), Narayana Aiyar & Co., Ramakrishna Buildings, Sir Narasimharaja Road, Bangalore—2. (285)
- Narayana Aiyer & Co., (V. Narayana Aiyer), 3rd Floor, New Citizen Bank House, Phalton Road, Bombay—1.
- tNarayana Iyer, Ramkrishnier, G.D.A., A. (1-7-49), C/o General Motors India Ltd., P.O. Box 39, Bombay. (690)
- Narayana Iyer (S.), (S. Narayana Iyer), 25, Perumal West Car Street, Thirunelveli Junction, also at Karaikudi.
- Narayana Iyer (S.) & Rangaswami (K. E.), (S. Narayana Iyer and K. E. Rangaswami), 27, West Chitrai Street, Madhurai.
- Narayanan, A. C., B.A., A. (25-8-51), B. Purushottam & Co., 460, Avenue Road, Bangalore City. (2065)
- Narayanan, Mandyam Dhati, B.A., A. (1-7-49), C/o The Champion Reef Gold Mines of India, (KGF) Ltd., Champion Reefs P.O., Kolar Gold Fields. (750)
- Narayanan, M. R., B.A., A. (22-2-52), Narayan & Raghavan, 13, Promenade Road, Cantonment, Tiruchirappalli. (2164)
- Narayanan, Sesha Iyengar, G.D.A., A. (1-7-49), 7, Anju Mansion, Brahmanwada Road, Matunga G.I.P., Bombay—19. (1109)
- Narayanan, Sivasailam, G.D.A., A. (1-7-49), F. (16-8-49) S. Narayana Iyer & K. E. Rangaswami, 27, West Chitrai Street, Mathurai. (210)
 - †Narayanan, V., A., (1-7-49), Assistant Accounting Manager, Indian Telephone Industries Ltd., Duravani Nagar P.O., Bangalore. (1537)
- †Narayanan, Vallioor Krishnaswamy, B.A., A. (1-7-49), with **Fraser & Ross,** Post Box No. 1352, Barrow House, 12, McLean Street, Madras—1. (1388)
- Narayanasamy, Krishnasamy, G.D.A., A. (1-7-49), F. (13-10-49), 32, Kiledar Street, P.O. Teppakulam, Trichinopoly. (91)
- Narayanaswami, A., B.A., A. (1-7-49), A/9, Shree Ram Nagar, Ghodbunder Road, Andheri (West), Bombay. (978)
- fNarayanaswami, Guruswami Sastri, B.A., A. (1-9-51), Examiner, Outside Audit Department (Commercial), 4th Floor, Universal Assurance Building, Sir Phirozshah Mehta Road, Fort, Bombay--1. (2071)
- Narayanaswamy, Angarai Viswanatha, A. (1-7-49), Plot No. C-20, 3rd Cross Road, Thillainagar, Woriyur P.O., Tiruchirapalli. (1218)
- Narayanaswamy, Gopalakrishna, B.Sc., A. (16-2-52), S. Venkataram & Co., 313, Linghi Chetty Street, Madras—1. (2161)
- Narayanaswamy Mallichetti, B.A., A (25-11-50), 129/14, Subedar Street, Chittor. (1906)
- Narayanaswamy Aiyar, Papanasam Swaminathan, A. (1-7-49), F. (29-5-50), Aiyar & Co., III Floor, Lakshmi Insurance Buildings, Ajmere Gate Extension, New Delhi—1. (835)
- †Nargolwala, Shiavax Dinshaw, B.Com. (Bom.), B.Com. (Hons.) (Lond.), I.C.S., A. (1-7-49), Director of Inspection (Income-tax), North Block, Central Secretariat, New Delhi. (18)
- Narielvala, Postonji Mancherji, B.A. (Hons.), LL.B., A.S.A.A., A. (13-12-51) C/o S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (2124)
- Nataraja Iyer, Angarai Sundareswara Ananda, G.D.A., A. (1-7-49), F. (16-8-49), Nataraja Iyer & Co., Abid Road, Post Box No. 157, Hyderabad (Deccan). (31)
- Nataraja Iyer & Co., (A.S.A. Nataraja Iyer, U. P. Jagadishan, A. N. Ramanathan and A. N. Rajagopal), Post Box No. 157, Abid Road, Hyderabad (Deccan), also at Secunderabad (Deccan).
- Natarajan, Chittur Anantakrishna Ayyar, B.A., A. (1-7-49), F. (26-5-51), D. Ranga-swamy & Co., 292, Netaji Subhas Chandra Bose Road, Madras—1. (874)
- †Natarajan, G., M.A., A. (29-6-53), A-17, Y.M.C.A., Madras-1. (2543)
- †Natarajan, K., B.A, A. (1-7-49). Assistant Controller of Accounts, The Tata Iron & Steel Co Ltd. Jamshedpur. (881)
- Natarajan, Krishnaswami, A. (22-11-51), C/o R. Venkataraman, B.A., B.L., Indian Bank Buildings, First Line Beach, Madras—1. (2113)

- Natarajan, P., A. (1-7-49), F. (16-8-49), 1st Agraharam, Salem. (670)
- Natarajan, R., A. (1-7-49), Accountant, Indian Mutual Life Association Ltd., 10, Mount Road, Madras. (1340)
- †Natarajan, Ramchandra, A. (1-9-50), 161, Lloyds Road, Royapettah, Madras. (1858)
- Natarajan, Subramania, A. (1-7-49), Chari & Co., 3, Arantangi Road, Pudukottai. (295)
- Natarajan, V., G.P.A., A. (1-7-49), F. (16-8-49), 117, Armenian Street, G. T., Madras—1. (454)
- Natarajan, V., B.A., A. (23-12-49), 80, Singharathope Street, Trichinopoly. (1640)
- Natesan (G.) & Co., (G. Natesan and J. Krishnaswami), No. 4, Dabir Midate Street, Kumbakonan, also at Thirupapuliyur and Virudhunagar.
- Natesan, Gopalakrishna Iyer, G.D.A., A. (1-7-49), F. (16-8-49), G. Natesau & Co., 4, Dabir Middle Street, Kumbakonam. (116)
- Nath Ahuja & Co., (G. R. Nath), 21, Park Area, Karol Bagh, Delhi.
- Nath, Gobind Ram, B.A., A. (1-7-49), F. (24-7-53), Nath Ahuja & Co., 21, Park Arca, Karol Bagh, Delhi. (932)
- †Nathan, Bension, A. (1-7-49), C/o Lever Brother (India) Ltd., Scindia House, Ballard Estate, Bombay—1. (610)
- Nathan (S. R.) & Co., (S. Renganathan), 273/6, Deodhar Road, Prabha Baug, Matunga (G.I.P.), Bombay—19.
- Natvarlal Vepari & Co., (N. J. Vepari), 17, Jiji House, Raveline Street, Fort. Bombay, also at Surat.
- Navder (D. N.) & Co., (D. N. Navder), Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay.
- Navder, Darabsha Nusserwanji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), D. N. Navder & Co., Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay. (145)
- Nayak (Sa S.) & Co., (S. S. Nayak), Room No. 71, 4th Floor, Lakshmi Building, Sir P. Mehta Road, Fort, Bombay—1.
- Nayak, Suresh Sunderrao, B.Com., A. (3-7-51), S. S. Nayak & Co., Room No. 71, 4th Floor, Lakshmi Building, Sir P. Mchta Road, r'ort, Bombay—1. (2036)
- Nayak, Ullal Varadaraja, B.A., A. (26-9-49), Car Street, Mangalore. (1608)
- Nayar (K. K.) & Co., (K. K. Nayar), Central Street, Bangalore-1.
- Nayar, Kolazhi Krishnan, G.D.A., A. (1-7-49), F. (1 σ -8-49), K. K. Nayar & Co., Central Street, Bangalore—1. (608)
- Neelakantan, E. S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), Mani & Co., 5, Kondi Chetty Street, Madras—1. (577)
- †Negandhl, Laxmidas Karsandas, B.Com, A. (9-12-53), Room No. 87, 4th Floor, 398-C, Kalbadevi Road, Bombay—2. (2750)
- †Nerurkar, Anandrao Narayan, B.Com., A (19-8-50), Plot No. 247, Behind Ruia College, Matunga, Bombay—19, (1839)
- Nerurkar (M. S.) & Co., (M. S. Nerurkar), Belle View, Lakshmi Napoo Road, Opposite G.I.P. Dadar, Bombay—14.
- Nerurkar, Mangosh Shantaram, B.Com., A. (14-8-50), M. S. Nerurkar & Co., Belle View, Lakshmi Napoo Road, Opp G.I.P. Dadar, Bombay—14. (1821)
- †Nicholson, Jehangir Kaikhosru Sorabji, B.A., A. (1-7-49), C/o Bruel & Co., Taj Building, Hornby Road, Bombay. (686)
- †Niemeyer, John Roderick Theodore, A. (1-7-49), C/o Andrew Yule & Co. Ltd., 3, Clive Row. Calcutta. (1180)
- Nijasure, Keshao Balwant, A. (1-7-49), V. K. Tembe & Co., Examiner Press Building, Medows Street, Fort, Bombay. (1533)
- Nissim (M. M.) & Co., (M. K. Mahadevan and M. M. Nissim), 12, Rampart Row, Fort, Bombay.

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- Nisslm, Meyer Maurice, G.D.A., A. (1-7-49), F. (16-8-49), **M. M. Nisslm & Co.,** 12, Rampart Row, Fort, Bombay. (101)
- Nittoor & Co., (N. S. Rao), No. 32, Subedar Chatram Road, Bangaloré--2.
- †Nıyogi, Mohit Kumar, B.Com., A. (13-6-51), 8-A, Wedderburn Road, P. O. Rasbehari Avenuc, Calcutta-29. (2015)
- Niyogi, Premanjan, B.Sc B.Com., A.C.A (Eng. & Wales), A. (1-7-49). Lovelock & Lewes, Mercantile Bank Buildings, 1st Line Beach, P. B. No. 1720, Madras-1. (1500)
- Nivogi, Salil Kumar, M.A., B.Com, A. (17-3-54), S. K. Niyogi & Co., 55-B. Hindustan Park, Calcutta—29. (2812)
- Niyogi (S. K.) & Co., (S. K. Niyogi), 55-B, Hindustan Park, Calcutta—29.
- †Norman, Leonard Herbert, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London. E.C. 2. (1382)
- Nundy, Manmatha Nath, B.Com., A. (1-7-49), F. (12-1-52), Ghose Nundy & Co., 71/A, Netaji Subhas Road, Room No. C/7, Calcutta. (759)
- Nundy, Monoj Kumar, B.Com., A. (1-7-49), F. (28-8-50), Nundy Roy & Co., 6, Old Post Office Street, Calcutta—1. (754)
- Nundy Roy & Co., (M. K. Nundy), 6, Old Post Office Street, Calcutta-1.
- Oak (S. P.) & Co., (S. P. Oak), 106-108, Medows Street, 2nd Floor, Opp. Examiner Press Building, Fort, Bombay—1.
- Oak. Shripad Parshuram, B.A., LLB. A. (1-7-49), S. P. Oak & Co., 106-108. Medows Street, 2nd Floor, Opp. Examiner Press Building, Fort. Bombay—1. (1457)
- Ogg, Ian Maclean, M.A., C.A. (Scot.), A. (1-7-49), F. (7-7-51), A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (564)
 - †Ohn, Gaing, B.A., A. (3-3-52), C/o The Chief Accountant. Port Commissioners, Rangoon. (2172)
- Oka (G. M.) & Co., (G. M. Oka and C. V. Jagannath), 180, Budhwar Peth, Laxmi Road, Poona—2.
- Oka. Ganesh Mahadeo, G.D.A., A. (1-7-49), F. (16-8-49), G. M. Oka & Co., 180, Budhwar Peth, Laxmi Road, Poona—2. (172)
- †Olivier, William Herbert, A. (1-7-49), C/o Peat, Marwick Mitchell & Co., 11, Ironmonger Lane, London. E.C. 2. (1368)
- Oomrigar, Bomi Kaikhusru, B.A., A. (9-2-52), 586-C, Lady Jehangir Road, Mangaldas Estate, Matunga, Bombay—19. (2134)
- Oza (D. B.) & Co., (D. B. Oza and S. P. Jhala), G-47, Janasukh Niwas, Somji Road, Kandivlee, Bombay.
- Oza Dolarray Bhagwanlal, A. (12-7-50), **D. B. Oza & Co.**, G-47, Janasukh Nivas, Somji Road, 'Kandivlee, Bombay. (1802)
- Padar, Rusi Shavakshaw, B.Com., A. (29-4-53), Mistry Building, 'A' Block, Balaram Street, Grant Road, Bombay—7. (2497)
- Pade (D. K.) & Co., (D. K. Pade), 65-D, Khadilkar Road, Bombay—4.
- Pade Dattatraya Keshav, Λ. (1-7-49), F (9-11-53), D. K. Pade & Co., 65-D, Khadilkar Road, Fort, Bombay--4. (1301)
- Padliya (C. H.) & Co., (C H. Padliya), 89, Jail Road, Laxmi Bhuvan, Indore.
- Padliya, Chandraprakash Hiralal, B.Com., A. (22-12-49), C. H. Padliya & Co., 89, Jail Road, Laxmi Bhuyan, Indore (1637)
- Padmanabhan, S., B.Com., A. (1-7-49), Suri & Co., 183, Palace Road, Madhurai. (1243)
- Padmanabhan, T. K., B.Com., A. (8-9-53), Room No. B-15, Central Y.M.C.A., Madras—1. (2652)
- †Pagdivala, Kaikobad Nusservanji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), C/o P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Bombay. (125)
- †Pal, Ashutosh, B Com., A (14-2-5°), 35-A, Brajanath Dutt Lane, Calcutta—12. (2142)
- Pal (D. C.) & Co., (D. C. Pal), 1, Netaji Subhas Road, Calcutta -1.
 - Pal Dinesh Chandra, B Com A (24-11-53), D. C. Pal & Co., 1, Netaji Subhas Road, Calcutta—1. (2737)

- Pal, Jatindra Mohan, B.Sc., G.D.A., A. (1-7-49), 91, Surendra Nath Banerjee Road, Calcutta. (827)
- Pal (M.) & Co., (M. P. Wadhawan and K. B. Jasuja), 64, Regal Buildings, Connaught Circus, New Delhi.
- Pal & Roy, (D. N. Guha Roy), 2, Church Lane, Calcutta.
- †Palchaudhuri, Krishnaballabh, M.A., A. (1-7-49), Pollock House, 28/B, Pollock Street, Calcutta. (271)
- Palekar, Janardan Bajaba, B.Com., A. (4-9-53), J. B. Palekar & Co., 29, Hamam Street, Fort, Bombay—1. (2640)
- Palekar (J. B.) & Co., (J. B. Palekar), 29, Hamam Street, Fort, Bombay—1.
- Palkar, Govind Hari, A. (11-7-50), C. C. Chokshi & Co., 11, Bruce Street, Fort, Bombay. (1791)
- Pampa Rao (R. N.) & Co., (R. N. Pampa Rao), Raichooti Building, Adoni.
- Pampa Rao, Ransubhe Narasingarao, A. (1-7-49), F. (16-8-49), R. N. Pampa Rao & Co., Raichooti Building, Adoni. (Dist. Bellary). (548)
- Panchanadam, Kalpathi Viswanatha Iyer, G.D.A., A. (1-7-49), F. (16-8-49), 173, Lloyds Road, Royapettah, Madras—14 (499)
- †Panday, Bakhtyar Dorabjee, G.D.A., A. (22-9-52), C/o The Western India Match Co. Ltd., Indian Mercantile Chambers, Nicol Road, Bombay. (2284)
- Panday, Darabshaw Nasserwanji, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), Damania Panday & Bajan, 3rd Floor, Navsari Building, Hornby Road, Fort, Bombay. (228)
- Pande & Deshpande, (D. W. Pande and D. J. Deshpande), Mahajan Chawl, Main Road, Sitabuldi, Nagpur.
- Pande, Dhundiraj Waman, B.Com., A. (29-10-53), Pande & Deshpande, Mahajan Chawl, Main Road, Sitabuldi, Nagpur—1. (2700)
- Pande, Shri Nath, B.Com., A. (16-2-53), Ghosh & Pande, Room No. 9, 1st Floor, 113-C, Netaji Subhas Road, Calcutta—1. (2415)
- Pandey (S. D.) & Co., (S. D. Pandey), Scheme 'C', Jaipur.
- Pandey, Shri Dhar, B.Com., LL.B., A. (29-7-53), S. D. Pandey & Co., Scheme 'C', Jaipur. (2568)
- Pandit, Balkrishna Ramchandra, B.Com., A. (13-2-53), 623/4, Sadashiv Peth, Deshmukhwada, Poona—2. (2410)
- Pandit, Ramakant Vinayakrao, B.Com., A. (1-7-49), Assistant Sales-Tax Commissioner, Government of Madhya Bharat, Gwalior. (971)
- Pandit, Rameshchandra Dahyalal, A. (24-3-50), with Lakhia Desai & Co., Model Talkies Building, Gandhi Road, Ahmedabad. (1686)
- Pandurangan, V., B.Com., A. (9-9-53), Peri Thiagraj & Co., 124, Raja Market, Avenue Road, Bangalore—2. (2656)
- Pandya & Co., (Satyavant Pandya), Kaiserbagh Circus, Lucknow.
- Pandya, Ambalal Chhaganlal, G.D.A., A. (1-7-49), F. (16-8-49), 106, Netaji Subhas Chandra Bose Road, Madras—1. (476)
- Pandya, Babubhai Rajaram, A. (1-7,49), C/o Prakash Pictures, Kurla Road, Anderi, Bombay. (1052)
- Pandya, Balak Ram, A. (1-7-49), F. (16-8-49), Basant Ram & Sons, Lakshmi Insurance Building, 3rd Floor, Ajmeri Gate Extension, New Delhi. (21)
- Pandya, Satyavant, A. (1-7-49), F. (16-8-49), Basant Ram & Sons, Kaiser Bagh Circus, Lucknow. (29)
- Panikkar, Rakkanath Achutha, G.D.A., A. (1-7-49), Fa (12-3-50), Rakkanath House, Tattamangalam P.O., via Palghat. (290)
- Panikkar (V. N. P.) & Co., (V. N. P. Panikkar), Padma Building, Mullakkal, Alleppey.
- Panikkar, V. N. Prabhakara, B.A., A. (22-10-53), V. N. P. Panikkar & Co., Padma Building, Mullakkal, Alleppey. (2689)
- †Panthaky, Rustomji Jamshedji, G.D.A., A. (1-7-49), Plot No. 5, Sleater Road, Bombay. (910)
- †Pantulu, Chivukula Narasimham, B.A., A. (28-7-52), Senior Accountant, Internal Audit Section, Sindri Fertilisers & Chemicals Ltd., P.O. Sindri. (Dt. Manbhum). (2238)
- †Parakh, Jamshed Jal, B.Com., A. (1-7-49), C/o Chief Accountant's Department, Bombay Port Trust, Ballard Road, Fort, Bombay. (1338)

- Parakh, Jehangir Shapurji, B.A., A. (8-9-50), Chief Audit Officer, Indian Airlines Corporation, Line 5, Begumpet Airport, Secunderabad (Dn.). (1866)
- Parakh, Joharimal, B.Com., A. (10-8-53), Bell & Company's Building, Sir Phirozshah Mehta Road, Fort, Bombay—1. (2597)
- Paramasivan, Subramania, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Santibhuwan", Chalapuram P.O., Calicut. (67)
- †Parameswaran, Aiyalam Sundaram, B.A., G.D.A., A. (1-7-49), C/o Peirce Leslie & Co. Ltd., Cochin. (415)
- Parameswaran, Chittalanchery Pathiyil, B.A., A. (26-2-53), 41, Pandit Nehru Road, Opp. P.O., Santa-Cruz, Bombay—25. (2427)
- †Parameswaran, P. Ramakrishna, B.A., A. (8-12-52), Manager, The United Commercial Bank Ltd., Hospital Road, Quilon. (2339)
- †Parasurama Iyer, Trichur Subramania Iyer, I.A. & A.S., A. (1-7-49), Comptroller, P.E.P.S.U., Patiala. (304)
- Parasuraman, S., A. (1-7-49), F. (9-11-53), V. S. Aiyar & Co., 363, Esplanade, Madras—1. (1099)
- Pardiwalla, Bomanshaw Nadirshaw, B.Com., LL.B., A. (1-7-49), F. (10-1-51), C. C. Chokshi & Co., 11, Bruce Street, Fort, Bombay. (705)
- Parekh, Chandrakant Vithaldas, G.D.A., A. (1-7-49), F. (16-8-49), Chandrakant & Co., 210, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay. (598)
- Parekh, Jayant Manibhai, B.Com., A. (16-2-52), C/o C. M. Parekh, L.N.H.O. Blocks 3, Chowpatty Road, Bombay—7. (2156)
- Parelkar, Durgadas Balaram, A. (1-4-53), with C. H. Sopariwalla & Co., 14, Hamam Street, Fort, Bombay—1. (2467).
- Parelwalla, Hiraji Jamshedji, A.S.A.A., A. (8-9-50), 602-C, Dossan Manzil, Lady Jehangir Road, Matunga, Bombay—19. (1865)
- Parikh, Amratlal Kashandas, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Devidas-Vithaldas & Co., Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay—1. (60)
- Parikh, Babubhai Ambalal, B.Com., A. (8-11-50), **Babubhai A. Parikh & Co.**, Dahanukar Building, 4th Floor, 480, Kalbadevi Road, Bombay—2. (1892)
- Parikh, Chandrakant Ochhavlal, B.Com., A. (31-10-51), Vraj Bhuvan, No. 2, Khetwadi 4th Lane, Bombay—4. (2100)
- Parikh, Hasmukhlal Bapulal, B.Com., A. (13-2-53), Office Supdt. & Accountant, A. C. C. Ltd., Nowrozabad Colliery, P. O. Nowrozabad. (2411)
- Parikh, Hasmukhlal Saburlal, B.Com., A. (4-6-53), with J. K. Doshi & Co., 10, Jamshedji Tata Road, Churchgate Reclamation, Fort, Bombay—1. (2530)
- Parikh, Lalbhai Laloobhai, B.Com., A. (19-7-50), Market, Station Road, Ahmedabad. (1804)
- Parikh, Madhuvandas Natwarlal, B.Com., A. (26-2-52), Secretary, C/o Shilpl Ltd., Shahibag House, 13, Wittet Road, Ballard Estate, Bombay. (2166)
- Parikh, Mahendra Amritlal, B.Com., A. (24-10-53), Khadayata Colony, Ellis Bridge, Ahmedabad—6. (2697)
- Parikh (S. R.) & Co., (S. R. Parikh), Podar Chambers, 109, Parsee Bazar Street, Fort, Bombay.
- Parikh, Shantilal Ranchhodlal, G.D.A., A. (1-7-49), F. (16-8-49), S. R. Parikh & Co., Podar Chambers, 109, Parsee Bazar Street, Fort, Bombay. (328)
- Parker, Walter Edmund, A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1381)
- Parmar, Devchand Hargovind, G.D.A., A. (1-7-49), F. (16-8-49), Nanubhai & Co., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay—1. (508)
- Parmarthi, Ram Krishna, B.Com., A. (18-4-50), R. K. Parmarthi & Co., 58/23, Neelgali, Birhana Road, Kanpur. (1700)
- Parmarthi (R. K.) & Co., (R. K. Parmarthi), 58/23, Neelgali, Birhana Road, Kanpur.
- †Parameswara Rao, A.K., B.A., B.Com., A. (23-8-50), 315, Mint Street, Madras—1. (1848)

- Parnandi, Ram Mohun Rao, A. (1-7-49), 161-A, Rash Behari Avenue, Calcutta—19. (509)
- Parthasarathi, Negapatam Rengaswami Aiyangar, B.A., A. (1-7-49), N. R. Parthasarathy & Co., 92, 3rd Cross Road, Gandhi Nagar, Bangalore City. (604)
- Parthasarathi, Parankusam, G.D.A., A (1-7-49), F. (16-8-49), Main Road, Berhampore. (Ganjam Dt.), (320)
- Parthasarathy, Nallan Chakravarthy, M.A., A. (3-12-51), N. C. Rajagopal & Co., Agraharam Street, Erode. (2116)
- Parthasarathy (N. R.) & Co., (N. R. Parthasarathi), 92, 3rd Cross Road, Gandhi Nagar, Bangalore City.
- Parulkar (J. K.) & Co., (B. V. Warerkar and P. D. Dalal), Shri Mangesh Nivas, Near Post Office, Sion, Bombay—22.
- Pashupathy, Ranganathan, B.Com., A. (1-4-54), 25, St. Michaels Emporium, Big Bazar Street, Coimbatore. (2832)
- Patankar, Manohar Keshav, B.Com., A. (1-7-49), F. (9-6-53), **Bal & Patankar**, 48, Budhwar Peth, Poona—2. (1241)
- Patel, Ambalal Kalidas, B.Com., A. (5-4-50), Ambalal Patel & Co., Lentin Chambers, Dalal Street, Fort, Bombay. (1693)
- Patel (B. H.) & Co., (B. H. Patel and R. B. Seth), Kaka Building, Opposite Edward Cinema, Kalbadevi Road, Bombay.
- Patel (B. H.) & Co., (B. H. Patel). B-10-717, Residency Road, Hyderabad (Dn.), also at Nanded, Gulbarga and Aurangabad.
- Patel, Bhailal Haribhai, A. (1-7-49), F. (16-8-49), B. H. Patel & Co., Kaka Building, Opposite Edward Cinema, Kalbadevi Road, Bombay. (799)
- Patel, Bhupendra Mathurbhai, B.Com., A. (11-7-50), 10, Swastik Society, Ahmedabad—9. (1790)
- Patel, Chaturbhai Shankarbhai, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), C. S. Patel & Co., Saroj Kunj, Near Sharda Mandir, Ellis Bridge, Ahmedabad—6. (20)
- Patel (C. S.) & Co., (C. S. Patel), Saroj Kunj, Near Sharda Mandir, Ellis Bridge, Ahmedabad—6.
- Patel, Dahyabhai Bhogilal, B.Com., A. (1-7-49), Patel Mankad & Co., Bhadra, Ahmedabad. (1485)
- Patel, Dahyabhai Haribhai, B.Com., A. (31-7-53), D. H. Patel & Co., 1st Floor, Chaliawala Building, Khand Bazar, Near Lal Gate, Surat. (2579)
- Patel (D. H.) & Co., (D. H. Patel), Chaliawala Building, 1st Floor, Khand Bazar, Near Lal Gate, Surat.
- †Patel Dahyabhai Shankerbhai, B.Com., G.D.A., A. (1-7-49), D. S. Patel & Co., 42, Mogul Street, Rangoon. (241)
- Patel & Gharaiya, (S. M. Patel and K. I. Gharaiya), Byramji Mansion, Sir P. M. Road, Fort, Bombay, also at Surat.
- Patel, Goverdhanbhai Somabhai, B.Com., A. (14-9-50), with Nagindas & Manekial, Reid Road, Railwaypura, P.B. No. 1057, Ahmedabad—2. (1870)
- Patel, Haribhai Ashabhai, G.D.A., A. (1-7-49), F. (22-8-50), Haridas & Co., Noble Chambers, Parsi Bazar Street, Fort, Bombay. (336)
- †Patel, Jamshed Peshotan, A. (1-7-49), with A. F. Ferguson & Co., Mercantile Bank Building, McLeod Road, P.O. Box No. 4716, Karachi—2. (1062)
- †Patel, Jehangir Hormusji, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), "Ranjit Vilas", Dadyseth Road, Chowpatty, Bombay. (110)
- Patel, Kanaiyalal Shankerbhai, B.Com., A. (20-2-53), with **B. H. Patel & Co.,** Ghattani Building, Gulmandi, Aurangabad (Dn.). (2422)
- Patel, Kantibhai Babarbhai, B.Com., A. (15-9-53), Kantibhai Patel & Co., Raja Bahadur Mansion, 14, Hamam Street, Bombay—1. (2665)
- Patel, Kantilal Vallavbhai, B.Com, A. (19-12-49), **Apaji Amin & Co.,** 3120/2, Gandhi Road, Near Ratan Pole, Ahmedabad. (1635)
- †Patel, Kanubhai Motibhai, B.Com., A. (1-9-50), P.O. Box 1684, Nairobi (Kenya). (1857)
- †Patel, Keshavbhal Lalbhai, A. (1-7-49), F. (18-2-53), John Cumming & Co., Post Box No. 327, Station Road, Kisumu. (Kenya). (819)
 - Patel (Mahendra M.) & Co., (M. M. Patel), 1885/1 Opposite Jumma Masjid, Ahmedabad,

- Patel, Mahendrakumar Maganlal, B.Com., A. (9-6-52), Mahendra M. Patel & Co., 1885/1, Opposite Jumma Masjid, Ahmedabad—1. (2221)
- Patel (M. B.) & Co., (M. B. Patel), 394, Lamington Chambers, Lamington Road, Bombay—4.
- Patel (M. G.) & Co., (M. G. Patel), Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort, Bombay—1.
- Patel, Mahijibhai Gulabbhai, A. (1-7-49), F. (16-8-49), M. G. Patel & Co., Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort, Bombay. (612)
- †Patel, Manibhai Ambalal, A. (1-7-49), D. S. Patel & Co., 42, Mogul Street, Rangoon. (Burma). (791)
- Patel, Manilal Baberbhai, B. Com., A. (28-8-53), Bechardas Mills Mechanic Compound, New Blocks No. 11, Raikhad, Ahmedabad. (2634)
- Patel, Manilal Bhulabhai, B.Com., A. (1-7-49), F. (16-8-49), M. B. Patel & Co., 394, Lamington Chambers, 3rd Floor, Lamington Road, Bombay—4. (891)
- Patel Mankad & Co. (D. B. Patel and J. G. Mankad), Bhadra Ahmedabad, also at Rajkot.
- Patel, Prabhudas Bhailalbhai, A. (6-7-50), Sonawala Refinery, Tardeo, Bombay—7. (1784)
- †Patel, Pranjivandas Baldevdas, B.Com., LL.B., A. (5-11-51), Deputy Chief Auditor, Municipal Corporation, Ahmedabad. (2105)
- Patel (R. A.) & Co. (R. A. Patel), 'Sahakar', Ground Floor, 31, B Road, Churchgate Reclamation, Bombay-1.
- Patel, Rabindranath Ambalal, F.S.A.A., A. (1-7-49), F. (16-8-49), R. A. Patel & Co., 'Sahakar', Ground Floor, 31, B. Road, Churchgate Reclamation, Bombay—1. (761)
- †Patel, Rambhai Ambalal, B.A., G.D.A., A. (1-7-49), C/o The Scindia Steam Navigation Co. Ltd., Scindia House, Ballard Estate, Bombay—9. (1517)
- Patel (R. B.) & Co. (R. B. Patel), 25, Parsee Bazar Street, Fort, Bombay-1.
- -Patel, Ranchhodbhai Vallavbhai, B.A., A. (1-7-49), R. V. Patel & Co., Anandi Bhuvan Hindu Hotel, Ramnivas Building, Kings Circle, Matunga, Bombay—19. (965)
- Patel, Raojibhai Bhailalbhai, B.Sc., A. (1-7-49), F. (3-11-51), R. B. Patel & Co., 25, Parsee Bazar Street, Fort, Bombay-1. (1069)
- Patel, Rustom Jehangirji, A. (1-7-49), 78, Bhivandi Lodge, Lamington Road, Bombay. (739)
- Patel (R. V.) & Co. (R. V. Patel), Anandi Bhuvan Hindu Hotel, Ramnivas Building, Kings Circle, Matunga, Bombay--19.
- Patel, Shantilal Maganial, A. (1-7-49), F. (12-1-50), Patel & Gharaiya, Byramji Mansion, Sir Phirozeshah Mchta Road, Fort, Bombay. (887)
- Patel (V. S.) & Co. (V. S. Patel), Rajabahadur Mansion, 2nd Floor, 14, Hamam Street, Fort, Bombay—1.
- Patel, Vasantrai Shamalji, A. (22-1-53), V. S. Patel & Co., Rajabahadur Mansion, 2nd Floor, 14, Hamam Street, Fort, Bombay—1. (2368)
- Patel, Vinubhai Umedbhai, B.Com., A. (6-7-51), A/38, Nirmala Nivas, Aimai Merwanji Street, Parel, Bombay—12. (2039)
- †Patcil, Jehangir Jamshedji Kavasji, A. (1-7-49), C/o The Western India Automobile Association, Indian Merchants Chamber, Near Churchgate Reclamation, P.O. Box 211, Bombay. (346)
- Pathak, Sisir Kumar, B.Com., A. (23-4-53), S. K. Pathak & Co., 35, Netaji Subhas Road, Calcutta—1. (2480)
- Pathak (S. K.) & Co. (S. K. Pathak), 35, Netaji Subhas Road, Calcutta—1. Pattabhiruman, Poondi Krishna, B.A. (Com.), A. (8-8-53), 12, Appakannu Mudali Street, Lakshmipuram, Royapettah, Madras. (2590)
- Patva, Sumant Manilal, B.Com., A. (4.9-52), Shreyes Building, Khadia, Char-Rasta, Ahmedabad. (2267)
- Patwardhan & Co., (B. K. Patwardhan), 51, Commercial Chambers, Masjid Bunder Road, Bombay—3.
- Patwardhan, Bhagwant Krishnaji, B.Com., A. (20-1-54), Patwardhan & Co., 51, Commercial Chambers, Masjid Bunder Road, Bombay—3. (2770)

- Patwardhan (K. R.) & Co. (K. R. Patwardhan), Indian Mercantile Insurance Building, 39, Forbes Street, Fort, Bombay—1.
- Patwardhan, Krishnaji Raghunath, B.Com., B.A. (Hons.), A. (20-2-53), K. R. Patwardhan & Co., Indian Mercantile Insurance Building, 39, Forbes Street, Fort, Bombay—1. (2423)
- Patwardhan, Rajaram Hari, A. (18-7-51), H. S. Sohony & Co., 340, South Kasba, Sholapur. (2041)
- Paul, Akshoy Kumar, B.Com., A. (1-10-53), 107, Amherst Street, Calcutta—9. (2684)
- Paul, Anil Madhab, B.Com., A. (5-7-50), B. N. Mukherjee & Co., 8/2, Hastings Street, 2nd Floor, Room No. 21, Calcutta—1. (1779)
- †Paul, Chandrakanta, B.Com., G.D.A., A. (27-6-50), Commercial Tax Officer, West Bengal, 10, Madan Street, Calcutta. (1773)
- Paul & Rudra (A. B. Rudra), No. 3, West Gumtee, Jalpaiguri.
- †Pavri, Edulji Cavasji, B.Com., A. (1-7-49), C/o Greaves Cotton & Co. Ltd., 1, Forbes Street, Fort, Bombay-1. (560)
- †Pavri, Jal Rustomji, B.A., A. (28-11-50), C/o The Gaekwar Mills Ltd., 79/91, Mehta House, Apollo Street, Fort, Bombay—1. (1910)
- †Pavri, Noshir Jamshedji, A.S.A.A., A. (1-7-49), Controller of Accounts, Air India International, Bombay Air Port, Santa-Cruz (East), Bombay—29. (1529)
- Pavri (P. R.) & Co. (P. R. Pavri), Esmail Building, 1st Floor, Hornby Road, Fort, Bombay.
- Pavri, Phiroz Rustomji, G.D.A., A. (1-7-49), F. (31-7-50), P. R. Pavri & Co., Esmail Building, 1st Floor, Hornby Road, Fort, Bombay. (199)
- †Paymaster, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., A. (17-12-52), 217, De Lisle Road, Bombay—13. (2341)
- Paymaster, Nariman Ruttonji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Fort, Bombay. (97)
- Paymaster (Ramesh J.) & Co. (R. J. Paymaster), Examiner Press Building, 35, Dalal Street, Fort, Bombay.
- Paymaster, Ramesh Jagmohandas, B.Com., A. (20-7-53), Ramesh J. Paymaster & Co., Examiner Press Building, 2nd Floor, 35, Dalal Street, Fort, Bombay—1. (2552)
- †Peat, Charles Urie, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Iron-monger Lane, London. E.C. 2. (1359)
- †Peat, Henry, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London. E.C. 2. (1362)
- Peat, Roderick Mackay, M.A., A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Cliva Buildings, 8, Netaji Subhas Road, Calcutta. (1175)
- †Peat, Sir William Henry, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London. E.C. 2. (1174)
- Peerbhoy, Adamji P., A. (1-7-49), F. (7-6-50), 67-69, Dada Manzil, Mohamed Ali Road, Bombay—3. (839)
- †Pendse, Mahipati Trimbak, A. (20-12-50), "Sudarshan", 3rd Floor, Shivaji Park Road No. 3, Dadar, Bombay—28, (1922)
- Percival, Stanley William, A. (1-7-49), Ford, Rhodes, Parks & Co., Stephen House, Dalhousie Square, Calcutta. (1372)
- Peri Thiagraj & Co. (Peri Thiagarajan Y. Sathiamurthy and V Pandurangan), No. 216, Naicker New Street, Madhurai, also at Madras and Bangalore.
- †Peterson, Greville Derek, F.C.A. (Ireland), A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Company of India Ltd., Post Box No. 193, Ballard Estate, Bombay. (1465)
- Phadke, Ramchandra Shankar, B.Com., A. (10-7-50), Shastri Hall, Bungalow, Tardeo Road, Bombay-7. (1789)
- †Phadke, Vasudeo Anant. B.Sc., A. (19-8-53), 292-L, Tardeo Road, Bombay-7. (2612)
- Phadnis, Gangadhar Shankar, B.A., A. (9-2-53), Phadnis Karmarkar & Co., Main Road, Sangli. (2401)

- Phadnis Karmarkar & Co., (G. S. Phadnis and N. D. Karmarkar), 252/2, Sadashiv Peth, Poona—2, also at Sangli.
- Phatak, Balkrishna Laxman, B.Com., A. (2-3-53), B. L. Phatak & Co., Kakakuwa Mansion, 54, Budhwar, Laxmi Road, Poona—2. (2428)
- Phatak (B. L.) & Co., (B. L. Phatak), Kakakuwa Mansion, 54, Budhwar, Laxmi Road, Poona—2.
- †Phatak, Govind Dinkar, B.Com., A. (19-11-52), Jr. Assistant Accountant, Bombay Port Trust, Ballard Road, Fort, Bombay—1. (2330)
- †Phene, Prabhakar Mangesh, A. (1-7-49), Block 2, Sushil Nivas, Saraswati Baug, Jogeshwari, Bombay. (1451)
- Phillipos, A., B.A., A. (1-7-49), I.A.F. Central Accounts Office, New Willingdon Camp, New Delhi—3. (1548)
- †Philipose, C. P., B.Com., A. (6-1-53), C/o Indian Iron & Steel Co. Ltd., Kulti P.O. (2349)
- †Pinto, Sydney Leonard, B.Com., A. (2-8-52), "Noretta", Chapel Lane, Santa Cruz, Bombay—23. (2239)
- Pithawalla (B. M.) & Co., (B. M. Pithawalla), 326 Mahatma Gandhi Road, Poona —1.
- Pithawalla, Bomanshaw Munchershaw, G.D.A., A. (1-7-49), F. (16-8-49), B. M. Pithawalla & Co., 326, Mahatma Gandhi Road, Poona—1. (494)
- Pocha, Sorab P., A. (27-8-49), Sorab P. Pocha & Co., Dantra House, Barrow Road, Apollo Bunder, Bombay. (1584)
- Poddar, Manindra Chandra, A. (1-7-49), F. (23-1-51), Shaha & Co., 10, Old Post Office Street, Calcutta—1. (1018)
- Poonevala, Erach Maneckshaw, B.Com., A. (17-2-53), P-25, Ganesh Chandra Avenue, Calcutta—13. (2418)
- Polishwala, Nariman Ardeshir, G.D.A., A. (1-7-49), F. (21-2-51), Victoria Building, Parsi Bazar Street, Fort, Bombay. (513)
- Postwala, Framroz Maneckshaw, A. (6-8-52), with S. B. Billimorla & Co., 113, Mahatma Gandhi Road, Fort, Bombay—1. (2240)
- †Postwala, Nari Merwanji, B.Sc., A.S.A.A., A. (1-7-49), Nariman Dalal Desai & Co., 51, Forbes Building (2nd Floor), Dunnoly Road, Karachi—2. (Pakistan). (1333)
- Poti, M. Venkitachalam, B.A., B.L., A. (28-5-51), Sree Rangam House, Easwari Vilasam Road, Jagathy, Trivandrum. (2004)
- Prabhakaran, S., B.A., B.Com., A. (18-8-51), C/o C. D. Sridhara Prabhu, M.A., B.L., Karikkamuri Cross Road, Ernakulam. (2053)
- Prabhat Ranjan, M.Com., F.B.T.I. (Lond.), A. (17-4-53), "Shamaram", Durga Kund, Banaras—5. (2463)
- Prabhu, Balakrishna Rama, A. (1-7-49), Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (1272)
- †Prabhu, Narasimha Purushotham, B.Com., A. (20-8-52), with Fraser & Ross, 2, Mahatma Gandhi Road, Bangalore. (2253)
- Pradhan & Co., (B. L. Saksena), Jaigunj, Aligarh.
- Pradhan, Balkrishna Vasudeo, B.Com., A. (12-11-53), "Ninad", Ranade Road, 87, Shivaji Park, Bombay—28. (2723)
- Pradhan, Ramakant Laxman, B.Com., A. (28-8-51), R. L. Pradhan & Co., "Bhau Bag," Gokhale Road, Thana, Bombay (2067)
- Pradhan (R. L.) & Co., (R. L. Pradhan), "Bhau-Baug", Gokhale Road, Thana, Bombay.
- Prag Dutta, B.Com., A. (1-7-49), F. (29-8-53), Prag Mahendra & Co., Arun Niwas, Birhana Road, Kanpur. (1251)
- †Prager, Hubert Norris, A. (1-7-49), Finance Department, James Finlay & Co. Ltd., 2, Netaji Subhas Road, Calcutta—1. (1337)
- Prag Mahendra & Co., (Prag Dutta), Arun Niwas, Birhana Road, Kanpur.
- Prakash (S.) & Co., (S. P. Marwaha), 16/90, Connaught Circus, New Delhi.
- Prakash (S.) & Co., (S. P. Gupta), Kinari Bazar, Delhi.

- Prasad & Co., (P. L. N. Prasad), Suryaraopet, Vijayavada—2.
- Prasad & Co., (R. Prasad), 80, Darya Ganj, Delhi.
- Prasad (J. L. K.) & Co., (J. L. K. Prasad), Kothapet, Opposite Head Post Office, Guntur.
- Prasad, Jonnalagadda Lakshmi Krishna, B.Sc., A.S.A.A., A. (30-6-53), J. L. K. Prasad & Co., Kothapet, Opposite Head Post Office, Guntur. (2545)
- Prasad, Paruchuri Lakshmi Narayana, B.Com., A. (28-1-53), Prasad & Co., Suryaraopet, Vijayawada—2. (2382)
- Prasad, P. N. Rajendra, B.A., B.Com., A. (11-1-54), with R. V. Aiyar & Co., 8/2, Hastings Street, Calcutta—1. (2761)
- Prasad, Raghunandan, B.Com., A. (13-8-53), Prasad & Co., 80, Darya Ganj, Delhi. (2603)
- †Prasad, Shree Krishna, B.Com., A. (23-1-53), C/o P. D. Himatsingka & Co., 6, Old Post Office Street, Calcutta—1. (2372)
- Prasad (S. K.) & Co., (S. N. De), 1-B, Old Post Office Street, Calcutta-1.
- Prasada Rao, Cheruvu, G.D.A., A. (1-7-49), F. (16-8-49), Padma Buildings, Maharani Peta, Vizagapatam. (243)
- Price (R. G. N.) & Co., (R. G. N. Frice and A. K. Sambasiva Ayyar), Simpson Building, 202, Mount Road, P.O. Box No. 335, Madras—2.
- Price, Ronald Geoffrey Noel, B.Sc. (Lond.), A. (1-7-49), F. (11-9-50), R. G. N. Price & Co., "Simpson Buildings", 202, Mount Road, Madras—2. (325)
- Price, Waterhouse, Peat & Co., (T. B. Robson, W. E. Parker, R. M. Peat, R. G. Leach, G. R. Crooks, R. U. Fuller, A. H. Just, K. J. H. Hartley, F. M. Hill and R. N. Sen), B-4, Clive Buildings, Calcutta, also at Kanpur.
- Pujara, Vibhukumar Nanalal, B. Com., A. (15-2-51), Vibhukumar N. Pujara & Co., 447, 3rd Floor, Sankadi Sheri Naka, Manek Chowk, Ahmedabad. (1954)
- †Purandare, Harischandra Shankar, A. (17-4-52), 188-F, Bhimrao Blocks, Thakurdwar, Bombay. (2196)
- †Puranik, Gopalkrishna Gundorao, B.A., A. (1-7-49), F. (16-8-49), Assistant Collector of Sales-tax, Southern Circle, Poona. (611)
- Puri, Yash Pal, M.A., B.Com., A. (20-7-53), Y. P. Puri & Co., 6522, Matkewali Gali, Krishna Market, Sadar Bazar, Delhi. (2563)
- Puri (Y. P.) & Co., (Y. P. Puri), 6522, Matkewali Gali, Krishna Market, Sadar Bazar, Delhi.
- †Purohit. Nilkanthrai Balkrishna, B.Com., A. (22-1-53), with B. H. Patel & Co., Station Road, Nanded. (2367)
- Purushottam (B.) & Co., (B. Purushottam, N. L. Narasimha Rao, A. C. Narayanan and C. Krishnamurti), 2/19, Armenian Street, G.T., Madras, also at Proddatur, Hyderabad, Conjeevaram, and Bangalore.
- Purushottam, Batchu, G.D.A., A. (1-7-49), F. (16-8-49), B. Purushottam & Co., 2/19, Armenian Street, G.T., Madras—1. (59)
- Raghavachari, Kasturi, Varadachari, B.Com., A. (20-8-52), K. V. Narasimhan & Co., Upstairs, (Above Lakshmi Cafe), Arni Road, Vellore. (2248)
- Raghavan, Gopalachari, A. (10-4-51), Narayan & Raghavan, "Chelvam Buildings", 6, Stringers Street, Madras—1. (1979)
- †Raghavan, K., A. (1-7-49), Suit No. 31/F, Hindustan Building, Corporation Place, Calcutta—13. (897)
- Raghavendra Rao, Mysore Narasimhamurthi, G.D.A., A. (1-7-49), F. (3-11-51), Block 3, 1st Floor, Vishvesvar Bhawan, Matunga G.I.P., Bombay—19. (820)
- Raghavendra Rao, Palladdam Nagaraja Rao, A. (1-7-49), F. (30-5-53), C. P. Hariachar & Co., "Padmalaya", Telugu Brahmin Street, Coimbatore. (1075)
- Raghunathap, V., A. (1-7-49), F. (16-8-49), P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (769)
- †Raghupathi, T. R., A. (1-7-49), C/o Port Commissioners' Office, 15, Strand Road, Calcutta. (700)

- Raha, Durga Das, B.A., A. (5-1-53), 51, Mirzapur Street, Calcutta-9. (2348)
- Raha, Rames Chandra, B.A., A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range, Calcutta. (789)
- Rai, Raghu Nath, G.D.A., A. (1-7-49), F. (16-8-40), Choppe Tinden & Co., [Incorporating Choppa (S. P.) & Co., and Tandon (P. L.) & Co.], 'F' Block Connaught Place, Radial Road No. 7, New Delhi. (552)
- Raiji (N. M.) & Co., (N. M. Raiji and V. N. Raiji), Bansılal Motifal Mansion, 22, Apollo Street, Fort, Bombay.
- Raiji, Naishadh Maganrae, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), N. M. Raiji & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (6)
- †Raiji, Parikshit Maganrai, B.A., G.D.A., A. (1-7-49), North Avenue, East Tagore Road, Juhu, P.O. Santa Cruz, Bombay. (89)
- Raiji, Vasant Nalshadh, B.Com., F.S.A.A., A (1-7-49), F (3:3-50), N. M. Raiji & Co., Bansilal Motilal Mansion, 22 Apollo Street, Fort, Bombay. (974)
- Raj K. Tandon & Co., (R. K. Tandon), 20-B, Connaught Place, New Delhi.
- Raj (S. G.) & Co., (S. G. Raj). Opp. Head Police Station, Sultan Bazar, Hyderabad (Dn.).
- †Raja, Bommasamudram Nagaswami, B.A., A. (25-8-53), with Nataraja Iyer & Co., Abid Road, Hyderabad-Dn. (2625)
- Raja, S. N. Ramakrishna, B. Com., A. (24-1-53), Sundaram & Sankaran, Y.M.C.A. Buildings, Madhurai. (2378)
- Rajagopal, A. N., A. (1-7-49), F. (1-4-54), Nataraja Iyer & Co., Abid Road, P.B. No. 157, Hyderabad (Dn.). (1458)
- Rajagopal (N. C.) & Co., (N. C. Rajagopal, N. C. Parthasarathy, M. R. Rangaswamy and N. C. Sundararajan), Agraharam Street, Erode, also at Karur and Salem.
- Rajagopal, Nallan Chakravarthi, G.D.A., A. (1-7-49), F. (16-8-49), N. C. Rajagopal & Co., Agraharam Street, Erode. (156)
- Rajagopalacharya, M. K., A. (1-7-49), F. (16-8-49), C/o Wealth & Welfare, P.O. Box 1407, Madras—17. (1565)
- Rajagopalan (A. K.) & Co., (A. K. Rajagopalan), 117, Royapettah High Road, Mylapore, Madras.
- Rajagopalan, Assikadu Krishnier, G.D.A., A. (1-7-49), F. (16-8-49), A. K. Rajagopalan & Co., 117, Royapettah High Road, Mylapore, Madras. (436)
- Rajagopalan, Chakravarthi, B.Com., A. (20-7-53), C/o Shri B. R. Chakravarthi, District & Sessions Judge of Ramnad, Mathurai. (2551)
- Rajagopalan, Conjeevaram, G.D.A., A. (1-7-49), 40, Lake Place, Calcutta—29, (334)
- Rajagopalan, R., A. (1-7-49), No. 18, Satyamurthy Street, Erode. (684)
- Rajagopalan, S., B.A., A. (15-2-51), 433-A, Railway Colony, Tambaram. (1955)
- Rajagopalan, Seshadri, A. (2-2-53), 6/53, Original Road, Karol Bagh, New Delhi—5. (2386)
- †Rajagopalan, Srinivasayyar, G.D.A., A. (1-7-49), 42, Ramswami Street, G.T., Madras—1. (549)
- Rajagopalan, Tiruvadi Swaminatha. M.A., G.D.A., A. (1-7-49), F. (16-8-49), Aiyar & Co., 183, Mount Road P.O. Madras—2. (165)
- †Rajagopalan, V., B.A., A. (23-12-50), Chlef Accountant, Mettur Electricity System Mettur Dam. (Salem Dist.). (1925)
- Rajam Aiyar, R. N., A. (1-7-49), F. (16-8-49), 20, East Mada Street, Mylapore, Medras. (10)
- †Rajam, S., G.D.A., A. (27-2-51), C/o Murray & Co., 5, Thambu Chetty Street, Madras—1. (1962)
- Rajamani, Karuttathur Ramasubramaniam, B.Com, A. (31-7-53), 16, Coats Road, Madras—17. (2580)
- Rajamany, Muthusamy, G.D.A., A. (1-7-49), F. (16-8-49), Balalayam, 3, Shivajinagar, Tanjore. (88)
- Rajan, Nallam Chakravarthi, G.D.A., A. (1-7-49), F. (16-8-49), 7/70-D, Jail Road, Coimbatore. (130)
- Rajanna, Bodapati, G.D.A., A. (1-7-49), F. (16-8-49), 3, Thambu Chetty Street, Madras—1. (607)
- Rajaram & Co., (K. Rajaram), 97, Chirag Ali Lane, Hyderabad (Dn.).

- Rajaram, Krishnaswamy, G.D.A., A. (1-7-49), F. (29-11-50), Rajaram & Co., 97, Chirag Ali Lane, Hyderabad (Dn.). (240)
- Rajaram (V.) & Co., (V. Rajaram and C. C. Reddy), Saifee Manzil, No. 20, Armenian Street, Madras—1.
- Rajaram, V., A. (1-7-49), F. (22-6-50), V. Rajaram & Co., Saifee Manzil, No. 20, Armenian Street, Madras—1. (934)
- Rajaraman, T. R., B.Com. (Hon.), A. (28-8-53), 57, Keelakadai Street, Virudhunagar, (2633)
- †Rajaraman, V., B.Com., A. (30-10-53), Saifee Manzil, 20, Armenian Street, Madras —1. (2705)
- Rajaratnam Chetty, Kannandahalli V., G.D.A., A. (1-7-49), F. (16-8-49), 59, 1st Agraharam, Salem. (418)
- Rajarshi (D. K.) & Co., (D. K. Rajarshi), 22, Apollo Street, 2nd Floor, Bombay—1.
 Rajarshi, Dattatray Keshav, A. (14-2-52), D. K. Rajarshi & Co., 22, Apollo Street, 2nd Floor, Bombay—1. (2141)
- Rajendra & Co., (Rajendra Singh), Nai Sarak, Delhi.
- †Rajendranath. B.A. (Com.) (Hons.), Flg. Off. A. (12-11-49), 306 Wing, C/o 56, A.P.O., New Delhi. (1617)
- Rajendra Singh, B.A. (Com.), A. (30-1-52), Rajendra & Co., Nai Sarak, Delhi. (2128)
- Raj Guru, Gopal Balkrishna, A. (20-12-50), C/o The Associated Cement Companies Ltd., 1, Queen's Road, Fort, Bombay—1. (1919)
- Rajkumar, B.A. (Com.), A. (21-4-50), Raj & Raj, 151, Shan Nagar, New Delhi-3. (1701)
- †Rajmachikar, Mahadev Dattatraya, B.A., LL.B., A. (1-7-49), with A. F. Ferguson & Co., Allahabad Bank Building, Apollo Street, Fort, Bombay. (902)
- Raj & Raj (Raj Kumar), 151, Shan Nagar, New Delhi-3.
- Raju & Co., (T. S. Raju), 417, North Masi Street. Madhurai
- Raju (P. V. S.) & Co., (P. V. S. Raju), Masulipatam.
- Raju, T. S., B.Com., A. (21-8-51), Raju & Co., 417, North Masi Street, Madhurai, (2061)
- Rakshit, Bibhuti Bhuson, B.Com., A. (1-7-49), 233/1-B, Upper Circular Road, Calcutta—4. (972)
- Rallan, Balkishan Mohrimal, G.D.A., A. (1-7-49), F. (16-8-49), B. M. Rallan & Co., Sirkiwalan, Hauz Qazi, Delhi. (316)
- Rallan (B. M.), & Co., (B. M. Rallan), Sirkiwalan, Hauz Qazi, Delhi.
- Ram & Co., (R. Venkataraman), 68/5, Tamil Sangam Road, Madhurai.
- Ram & Co., (S. T. Vanchinathan and R. Venkataraman), 180, Anna Pillai Street, Madras—1.
- †Ramubadran, Gopalachariar, A. (5-7-50), C/o Hercules Insurance Co. Ltd., 16, Hare Street Calcutta—1. (1777)
- Ramachandra Ayyar, II. B.A., A. (1-7-49), F. (21-11-52), C/o Prithvi Insurance Co. Ltd., 364-366, Netaji Road, Madras. (1047)
- †Ramachandra, Cype Ramaiya, B.A., A. (21-3-50), Assistant Accountant, K. G. F. Electricity Department, Oorgaum. (1658)
- Ramachandra Iyer, G. S., G.D.A., A. (1-7-49), F. (16-8-49), Kalpathi P.O., Palghat. (306)
- Ramachandra Iyer, T. S., M.A., A.S.A.A., A. (1-7-49), No. 39, Alamelumangapuram, Mylapore, Madras—4. (1462)
- Ramachandran, Alagari Narayana, G.D.A., A. (1-7-49), C/o Chandra Foundries Ltd., 55, Basin Bridge Road, Washermanpet, Madras—21. (1040)
- Ramachandran, D., B.Sc., A. (1-7-49), F. (11-12-50), Suri & Co., 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway P.O. Box 1354 G.T., Madras. (773)
- Ramachandran, N., B.Com. A. (1-4-54), 26, M. S. Puram, Tirupur. (2831)
- Ramachandran (P. V.) & Co., (P. V. Ramachandran, N. Venkatasubramanian and G. Somasundaram), 15, East Car Street, Tinnevelly Junction, also at Madhurai and Tuttcorin.

- Ramachandran, P. V., A. (1-7-49), F. (16-8-49), P. V. Ramachandran & Co., 15, East Car Street, Tinnevelly Junction. (742)
- Ramachandran, S., A. (1-7-49), Ramachandran & Srinivasan, 14, Bhavani Shankar Rao Street, Pollachi. (589)
- Ramachandran & Srinivasan, (S. Ramachandran and S. Srinivasan), 14, Bhavani Shankar Rao Street, Pollachi, also at Coimbatore.
- Ramachandran, Subramania, G.D.A., A. (1-7-49), U. R. Ganapati & Co., Tirpur. (1021)
- Ramachandra Rao, Kuchimanchi, G.D.A., A. (1-7-49), F. (16-8-49), Innispet, Rajahmundry. (387)
- Ramachandra Rao (P.) & Co., (P. Ramachandra Rao and D. V. Rangaswamy), Kingsway, Secunderabad, also at Warangal and Madras.
- Ramachandra Rao (P.) & Co., (P. Ramachandra Rao), Arundelpet, 7th Line, Guntur.
- Ramachandra Rao, Pottury, B.A., G.D.A., A. (1-7-49), F. (16-8-49), P. Ramachandra Rao & Co., Kingsway, Secunderabad (Dn.). (439)
- Ramachandriah, Vedam, G.D.A., A. (1-7-49), F. (16-8-49), 55/A, Trunk Road, Nellore. (423)
- Ramadhyani (B. K.) & Co., (B. K. Ramadhyani), 34, 3rd Cross Road, Basavangudi, Bangalore—4.
- Ramadhyani, Badarinarayan Kalkunte, B.Sc., A. (1-7-49), F. (16-8-49), B. K. Ramadhyani & Co., 34, 3rd Cross Road, Basavangudi, Bangalore. (595)
- Ramadorai Aiyar (G.) & Co., (G. Ramadorai), Tropical Insurance Building, Connaught Circus, New Delhi.
- Ramadorai, Gopalan, B.A. (Hons.), A. (30-4-52). G. Ramadorai Aiyar & Co., Tropical Insurance Building, Connaught Circus, New Delhi. (2204)
- †Ramadoss, Dronamraju, B.A., A. (1-7-49), C/o The Osmanshahi Mills Ltd., The Azam Jahi Mills Ltd., 159, Gunfoundry Road, Hyderabad (Dn.). (1225)
- †Ramaiah, A. K., B.A., G.D.A., A. (1-7-49), 27, Venkatarangam Pillai Street, Triplicane, Madras—5. (719)
- Ramakrishna, Mathur Sankaraier, G.D.A., A. (1-7-49), No. 3, Annaswamy Mudaliar Road, Bangalore—1. (526)
- Ramakrishna, S., B.A., A. (16-9-51), Assistant Accountant & Cashier, Nundydroog Mines (K. G. E.) Ltd., Ooragaum P.O. (2077)
- Ramakrishna (V. M.) & Co., (V. M. Ramakrishna), 118, Armenian Street, Madras —1.
- Ramakrishna, Vemur Masilamani, A. (1-7-49), F. (1-9-51), V. M. Ramakrishna & Co., 118, Armenian Street, Madras—1. (1065)
- Ramakrishnan, N. S., B.A., A. (21-10-52), 166, Ramnad Road, Madhurai. (2314)
- †Ramakrishnan, Rajagopala Iyer, A. (1-7-49), C/o Easun Engineering Co. Ltd., 5-7, Second Line Beach, Madras-1. (905)
- Ramalingam, Chatta, G.D.A., A. (1-7-49), F. (16-8-49), 19, Venkatachala Mudali Street, Park Town, Magras. (811)
- Ramalingam, C. S., A. (1-7-49), F. (25-9-53), Roy & Bagchi, 8/2, Hastings Street, Calcutta—1. (895)
- Ramamoorthy, S., A. (11-10-52), Theodore Buildings, Teppakulam Post, Tiruchirappalli. (2308)
- †Ramamurthy, Anthoy, A. (14-1-53), Indian Assistant, Gordon, Woodroffee & Co., (Madras) Ltd., 1/21, North Beach Road, P.O. Box No. 42, Madras—1. (2355)
- †Ramamurti, Swamimali Kalyana, B.Com., F.A.C.A., A. (1-7-49), Chief Accountant, Pykara Electricity System, Government Electricity Department, Coimbatore. (1111)
- Raman & Co., (K. B. Ramasubramanian), 12/13, Angappa Naick Street, Top Floor, Madras—1.
- Raman & Sarma, (K. Venkataraman and V. Krishnaswami), 30, Durgalaya Road, Tiruvarur, also at Madras.
- Raman, Tattamangalam Subramania Iyer, G.D.A., A. (1-7-49), C/o Forest Industries (Travancore) Ltd., Alwaye. (211)

- Ramanand Alyar (S.) & Co., (S. Ramanandham), Tropical Insurance Buildings, 'H' Block, Connaught Circus, New Delhi.
- Ramanadham, S., A. (1-7-49), S. Ramanand Aiyar & Co., Tropical Insurance Buildings, 'H' Block, Connaught Circus, New Delhi. (1217)
- Ramanathan, A. N., A. (1-7-49), F. (24-7-52), Nataraja Iyer & Co., Abid Road, Post Box No. 157, Hyderabad (Deccan). (1145)
- Ramanathan, G., A. (24-10-53), with A. Balasubramanian, No. 3, Seshapuram, Tennore, Trichy. (2698)
- Ramanathan (K.) & Co., (K. Ramanathan), 20, Third Street, Gopalapuram, Cathedral P.O., Madras.
- Ramanathan, K., B.A., A. (1-7-49), F. (8-4-52), K. Ramanathan & Co., 20, Third Street, Gopalapuram, P.O. Cathedral, Madras—6. (1124)
- Ramanathan, Mahendramangalem Kuppuswami Iyer, B.A., A. (23-7-53), 103, Big Street, Triplicane, Madras—5. (2565)
- Ramanathan, N. S., B.Com., A. (1-7-49), No. 4, Tank Road. Madras-6. (1486)
- Ramanayya, Duggisetty Venkata, B.A., A. (7-11-51), W5/164, Arunachalam Street, Stonehousepet, Nellore. (2106)
- Ramanlal G. Shah & Co., (J. M. Shah and R. R. Shah), Oriental Building, 2nd Floor, Relief Road, Ahmedabad.
- Ramanujam, C.S., B.A., A. (28-3-51), 8, Duraiswamy Reddy Street, Tambaram. (1977)
- Ramanujam, Komandur, B.A., A. (25-7-50), "Santhi Graham," 66, Lake View Road, West Mambabam, Madras--17 (1811)
- Ramanujam (N.) & Co., (N. Ramanujam), Srinivasapuram, Karur.
- Ramanujam, N., B.A., A. (1-7-49), N. Ramanujam & Co., Srinivasapuram, Karur. (1492)
- Ramanujan, K. R., B.Sc., A. (1-7-49), Sontiniketan, 9, Sivaprakasa Mudaliar Road, Thyagarayanagar, Madras—17. (1482)
- Ramanujan, N., A. (1-7-49), No. 7122, Dhan Bazar, Secunderabad (Dn.). (655)
- Ramanuja Rao, Ganginedy Venkata, B.A., A. (1-7-49), F. (11-12-50), Brahmayya & Co., 18/146, Besant Road, Gandhinagar, Vijayawada. (656)
- Rama Rao, Batchu Venkata, B.Com., A. (1-4-53), Main Road, Visakhapatnam. (2455)
- Rama Rao & Co., (T. Rama Rao), 4, Nafees Chambers Annexe, Carnac Road, Bombay—1.
- Ramarao, Turaga, A. (1-7-49), Rama Rao & Co., 4, Nafees Chambers Annexe, Carnac Road, Bombay-1. (1045)
- Ramaratnam, Venkataram, G.D.A., A. (1-7-49), 7-A, Abirramapuram, 4th Street, Teynampet Post, Madras. (284)
- Ramasubba Aiyar, Alvarkurchi Venkatasubbaiyar, B.A., G.D.A., F.S.A.A., A. (1-7-49), F. (20-4-50), No. 363, Esplanade, Madras—1. (80)
- Ramasubramanian, K. B., B.A., A. (1-7-49), F. (20-11-53), Raman & Co., 12/13, Angappa Naick Street, Top Floor, Madras—1. (1320)
- Ramasubramanian, V., B.Sc., A. (1-7-49), F. (1-4-54), with P. S. Subramania Iyer & Co., 61-A, South Raja Street, Tuticorin. (1435)
- Ramaswami, R., B.A., A. (1-7-49), Cherry Road, Salem. (1077)
- Ramaswami, Shermadevi Yegnaswami, B.A., G.D.A., A. (1-7-49), Accounts Officer, Delhi State Electricity Board, Rajghat, Delhi. (950)
- Ramaswami Aiyar, N. S., A. (1-7-49), F. (16-8-49), "Rama Bhavan", Jail Road, Colmbatore. (883)
- Ramaswami Ayyangar, Asur, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), No. 148, "Dayasadan", Vani Vilas Road (North Road), P.O. Basavangudi, Bangalore—4, (175)
- Ramaswami, Subraveti Krishnan, B.A., A. (1-4-53), C/o K. R. Avadhani, B.A., B.L., Vakil, Killedar Street, Teppakulam P.O., Tiruchirapalli. (2450)
- †Ramaswamy, Ananthakrishna, A. (20-8-52), 36, Big Street, Triplicane, Madras. (2247)

- Ramaswamy, Cadambi Venkatachar, M.A., G.D.A., A. (1-7-49), F. (16-8-49), Y. M. I. A. Building, Armenian Street, Madras. (291)
- Ramaswamy, Dharmaraja, A. (1-7-49), Alyar & Co., 3rd Floor, Lakshmi Insurance Buildings, Ajmere Gate Extension, New Delhi—1. (1143)
- Ramaswamy, Manavasi Rengaswami, A. (1-7-49), N. C. Rajagopal & Co., 13, South Street, Karur. (1483)
- Ramaswamy, Mandakolathor Subramonia, B.A., G.D.A., A. (1-7-49), C/o T. Stanes & Co., Ltd., Coimbatore. (221)
- †Ramaswamy, Sekharipuram Venkatachala, A. (1-7-49), Accountant, Standard Vacuum Oil Co., P.O. Box 355, Bombay—1. (1411)
- Ramaswamy, U. K., B.Com., A. (30-4-53), C/o K. V. Thiyagarajan, 4/1, Musketry Blocks, Railway Office Compound, Secunderabad. (2500)
- Ramaswamy, Venkatachala, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 43, Seetharama Mudali Street, Vellore. (386)
- Ramaswamy Iyer, Mathur Sankara Iyer, A. (18-8-50), C/o T. Stanes & Co., Ltd., P.B. No. 12, Coimbatore. (1833)
- Ramaswamayya, Yanamandram, G.D.A., A. (1-7-49), F. (16-8-49), Yanamandram House, 4, Lake View Road, Mambalam, Thyagarayanagar Post, Madras--17, (168)
- †Ramchandra Rao, D.B., A. (23-11-53), 119-A, Jeera, Secunderabad. (2735)
- Rameshchandra & Dhirajlal, (D. B. Shah and R. S. Shah), 1st Floor, Delhiwala Building, Opp. English Cinema, Panchkuva, Ahmedabad—1.
- Ramiah, Harihara Iyer, B.A., A. (1-7-49), F. (9-5-52), 4, Pandarinathan, Sannadhi Street, Karur. (1079)
- †Ram, Krishnaier, B.Sc., A. (2-6-51), Additional Personal Assistant to The Commissioner of Income-tax, Madras. (2011).
- †Ram, V. Scthu, B.A., A. (23-9-52), S.A.S. Apprentice, Adyar Barracks, Springhaven Road (South), Madras-1. (2289)
- Ranade, Dattatraya Chintaman, A. (15-9-52), with Kulkarni & Khanolkar, Bell & Co.'s Building, 3rd Floor, Phirozeshah Mehta, Road, Fort, Bombay--1. (2280)
- Randeria, Bhagwandas Chhaganlal, B.Com., A. (1-7-49), C/o New India Assurance Co., Ltd., Esplanade Road, Fort, Bombay. (957)
- Rane (D. R.) & Co., (D. R. Rane), New Peth, Jalgaon.
- Rane, Deoram Rango, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), D. R. Rane & Co., New Peth, Jalgaon. (502)
- Rangamani, Laxminarasimhan, A. (8-3-51), K. Vekatachalam Alyer & Co., North of Iron Bridge, Alleppey. (1969)
- Ranganathan (M. C.) & Co., (M. C. Ranganathan). 291, Linghi Chetty Street, Madras-1.
- Ranganathan, Maddoor Coomandoor, A. (1-7-49), F. (16-8-49), M C. Ranganathan & Co., 290, Linghi Chetty Street, G.T., Madras. (762)
- Ranganathan, Sambasiva, B.A., G.D.A., A. (1-7-49), F. (26-1-50), Post Box No. 17, Kodiyalbail, Mangalore—3. (262)
- Ranganathan, Soundararaja, G.D.A., A. (1-7-49), F. (16-8-49), 2, Kondichetty Street, George Town, Madras. (139)
- †Ranganathan, T. S., B.Sc., A. (22-7-50), Accountant, C/o Associated Tubewells Ltd., 12, Scindia House, New Delhi. (1807)
- †Rangarajan, S. K., B Com., A. (6-3-54), A3, Agriculture College Estate, Lawley Road, P.O., Coimbatore. (2806)
- †Ranga Rao, Golfanapalli Venkata Satyananda, B.Com., A. (22-9-53), with Brahmayya & Co., 18/146, Besant Road, Gandhi Nagar, Vijayawada—2. (2677)
- Rangaratnam, M. R., B.Sc., A. (1-7-49), with K. Venkatachalam No. 124-125, Raja Market Buildings, Avenue Road, Bangalorc—2. (1278)
- Rangaswaml, D. V., A. (1-7-49), F. (9-5-52), P. Ramachandra Rao & Co., No. 87, Lloyds Road, Cathedral P.O., Madras—6. (1078)
- Rangaswami, K. E., B.Sc., A. (1-7-49), S. Narayana Iyer & K. E. Rangaswami, 27, West Chitrai Street, Madhurai. (1287)

- Rangaswamy (D). & Co., (D. Rangaswamy and C. A. Natarajan), 292, Netaji Subhas Chandra Bose Road, Madras—1.
- Rangaswamy, D., A. (7-9-50), D. Rangaswamy & Co., 292, Netaji Subhas Chandra Bose Road, Madras—1. (1863)
- †Rangaswamy, Thiruvellore Thattai, M.A., A. (24-9-49), Accountant, Standard Vacuum Oll Company, P. B. No. 115, Madras—1. (1602)
- Rangaswamy, Veerappa, A. (19-6-51), No. 4, Anegundl Lane, Hospital Road, Bangalore City. (2023)
- Rangaswamy Iyengar, Sitaram, G.D.A., A. (1-7-49), F. (16-8-49), S. R. Swamy & Co., No. 8, Ganapathy Agraharam, Dindigul. (300)
- Rangnekar, Gangadhar Vishnupant, B.Com., A. (1-7-49), F. (1-4-53), 45, Narayanbag, Indore City. (980)
- †Ranken, Francis, A. (1-7-49), C/o Jessop & Co., Ltd., 63, Netaji Subhas Road, Calcutta—1. (1252)
- Rao & Co., (P. V. Rao), "Sitampeta", Rajahmahendravaram.
- Rao, A. Gopalakrishna, B.Com., A. (3-10-50), A. Gopalakrishna Rao & Co., B-6-56, Sultan Bazar, Hyderabad (Dn.). (1873)
- Rao (A. K.) & Co., (H. A. K. Rao), No. 6, First Floor, City Market Buildings, Bangalore—2.
- Rao, Adige Umanath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Canara High School Road, Kodailbail Post, Mangalore—3. (353)
- Rao, Chillara Ramakoteswara, B.Com., A. (22-9-52), Rao & Nathan, Patnambazar, Guntur. (2286)
- Rao, Gady Krishna, B.Com., A.S.A.A., A. (4-12-52), G. K. Rao & Co., 1-D, Kingsway, Secunderabad—Dn. (2336)
- Rao (G. K.) & Co., (G. K. Rao), 1-D, Kingsway, Secunderabad.
- Rao, G. Lakshmana, B.Com., A. (13-2-53), 192/3, Behind Central Police Station, Mysore. (2409)
- †Rao, Gudur Sreenivasa, B.A., A. (2-3-53), Income-Tax Officer, Vijayawada. (2431)
- Rao, Hosabettu Anantha Krishna, B.A., A. (8-7-52), A. K. Rao & Co., No. 6, First Floor, City Market Buildings, Bangalore—2. (2231)
- Rao (K. S. V.) & Co., (K. S. V. Rao), Mustafa Building, Sir Phirozeshah Mehta Road, Fort, Bombay.
- Rao, Koikude Babu, B.A., A. (31-7-53), Kodiyalbail, Mangalore—3. (2577)
- Rao, Kota Virabhadra, B.Com., A. (1-7-49), with Brahmayya & Co., 18/146, Besant Road, Gandhinagar, Vijayawada—2. (1339)
- Rao, Kuchimanchi Purnachandra, B.Com., A. (3-11-52), with Brahmayya & Co., 55, Silver Jubilee Park Road, Bangalore—2. (2319)
- Rao, M. Ramachandra, B.A., A. (1-7-49), Welcome Hotel, 257, Frere Road, Fort, Bombay—1. (1433)
- Rao, Narayanarao Venkata Krishna, A. (26-3-54), Secretary & Chief Accountant, The Warden Insurance Co. Ltd., Warden House, Fort, Bombay—1. (2819)
- Rao, Mallimadugula Venkata Ramana, B.Com., A. (4-2-54), Main Road, Visakha-patnam—1. (2786)
- Rao, P. Gopalkrishna, B.Sc., A. (26-9-49), 20, Thambu Chetty Street, Madras—1. (1607)
- Rao, Padamannur Krishna, B.A., B.Com., A. (19-3-53), "Pushpa Vihar", Bunt's Hostel Road, Kodialbail, Mangalore—3. (2442)
- †Rao, Pathumdi Venkata, M.A., Flg. Off., A. (1-7-49), S. No. 33, Central Vista Hostel, Qucensway, New Delhi. (1460)
- Rao & Rao, (K. Madhusudana Rao and K. V. Subba Rao), Bapatla, (Guntur District), also at Eluru.
- Rao, Shivar Jaya, B.Com., A. (30-10-53), 1815, III Cross Road, Malleswaram, Bangalore—3. (2703)
- Rao (S. S.) & Co. (S. Suryanarayana Rao), 7, Kondi Chetty Street, Madras—1.
- Rao, V. Rama Mohana, B.Com., A. (7-1-53), with M. Anandam & Co., 6549, Kingsway, Secunderabad. (2351)

- †Rao, Venkata Ranganatha, G.D.A., A. (1-7-49), 76, Hindu Friends Society, Jogeshwari, Bombay. (1298)
- Rao, Venkoba Ranganatha, A. (31-10-53), Commercial Road, Ootacamund. (2709) Rao, Y. Gopala, B.A., A. (1-7-49), F. (22-6-53), Gudur (Nellore Dist.). (1233)
- Rao, Yarramalli Virabhadra, B.Com., A. (1-7-49), Rowe & Pal, Kotha Agraharam, Vizianagram. (1496)
- Rasool, Shariatur, G.D.A., A. (1-7-49), F. (16-8-49), Dodhpur Road, Aligarh. (115) Rastogi, Nawal Kishore, B. Com., A. (4-6-53), Asstt. Controller of Stores, Modi Spg. & Wvg. Mills Co. Ltd., Modinagar. (2529)
- †Rathnam, K. R., B.Com., A. (23-10-52), 4/42-D, Trichy Road, Ramanathapuram, Coimbatore. (2316)
- †Ratnam, Avanası Ramanatha, B.Com, A. (22-10-53), 16, Pinjala Subramaniam Road, T'Nagar, Madras—17. (2691)
- †Raval, Narendraprasad Umiashanker, B.A. (Hons.), A. (1-7-49), Income-tax Officer, Class I, Grade II, Circle II, Ward C (1), Ahmedabad. (1312)
- †Rawal, Harshadroy Girijashanker, B.Com., A.•(1-7-49), Padma Kunj, 13, Juhu Road, Santa Cruz (West), Bombay—23. (1042)
- †Ray, Ajit Kumar, B.Sc., B.Com., A. (1-4-54), 14, Congress Exhibition Road, Calcutta. (2835)
- Ray, Amitava, B.Sc., A. (1-7-49), 27, Allenby Road, Calcutta-20, (1166)
- Ray, Amiya Nath, A. (1-7-49), F. (16-8-49), Ray & Ray, 6, Church Lane, Calcutta—1.
- Ray, Anilendu, B.Com., A. (1-7-49), Ray & Bhattacharya, 8, Old Post Office Street, Calcutta—1. (1277)
- Ray, Anupam Chandra, B.Com., A. (1-4-53), Suite No. 15, Block 'B', C.I.T. Buildings, 11-A/21, Christopher Road, Calcutta—14. (2451)
- Ray (B. K.) & Co., (B. K. Ray), 14, Bentinck Street, Calcutta-1.
- Ray, Basanta Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), B. K. Ray & Co., 14, Bentinck Street, Calcutta. (132)
- Ray & Bhattacharya, (A. Ray and R. K. Bhattacharya), 8, Old Post Office Street, Calcutta.
- †Ray, Bikas Chandra, A.S.A.A., A. (25-9-51), Accountant, Assam Oil Co., Ltd., Bungalow No. 29, Digboi P.O. (2081)
- Ray, Bimalansu, B.Com., A. (1-7-49), 16-Q, Dover Lane, Ballygunge, Calcutta. (1445)
- Ray, Bimal Chandra, B.Sc., A. (1-7-49), F. (1-4-52), 106/I-C, Hazra Road, Calcutta—26. (747)
- Ray, Brajendra Krishna, B.Com., A. (1-7-49), F. (29-5-50), 2, Dalhousie Square East (1st Floor), Calcutta—1. (924)
- Ray, Kalidas, B.Com., A. (1-7-49), 31/C, Ramakrishna Samadhi Road, P.O. Narkeldanga, Calcutta. (1163)
- Ray, Manindra Kumar, B.Sc., A. (1-7-49), 188/A, Rash Behari Avenue, Calcutta—29. (1392)
- Ray, Nripendra Nath, M.A., B.L., A. (1-7-49), 20, Madan Mitra Lane, P.O. Beadon Street, Calcutta. (1058)
- 7Ray, Ramesh Chandra, B.Com., A. (1-7-49), 31, Ram Mohan Dutt Road, P.O. Elgin Road, Calcutta—20. (1259)
- Ray & Ray, (A. N. Ray and S. N. Sen), 6, Church Lane, Calcutta—1.
- †Ray, Subodhchandra, M.A., A. (1-7-49), F. (16-8-49), 1, Madan Street, Calcutta—13. (884)
- †Ray, Sukhendu, B.Sc., A.S.A.A., A. (20-8-53), 148, Rashbehary Avenue, Calcutta—29. (2617)
- Ray Choudhury, Nabendu Kumar, B.Com., A. (16-2-52), N. K. Ray Choudhury & Co., 111-B, Netaji Subhas Road, (Room No. 9), Calcutta—1. (2150)
- Ray Choudhury (N. K.) & Co., (N. K. Ray Choudhury), 111-B, Netaji Subhas Road, (Room No. 9), Calcutta—1.
- Ray Moulik & Co., (A. K. Ray Moulik), 3, Mangoe Lane, Calcutta.
- Ray Moulik, Anindya Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Ray Moulik & Co., 3, Mangoc Lane, Calcutta. (332)

- Read (George) & Co., (St. J. Demetrius and D. N. Mukherjee), Avenue House, Chowringhee Square, Calcutta—1, also at Darjeeling.
- Reddy, C. Chandrasekhara, G.D.A., A. (24-6-50), F. (22-8-50), V. Rajaram & Co., Saifce Manzil, No. 20, Armenian Street, Madras—1. (1772)
- Reid, Robert, A, (1-7-49), C/o Mackinnon Mackenzie & Co., 16. Strand Road, Calcutta. (1429)
- Relan, Ram Chand, B.A., A. (21-1-53), R. C. Relan & Co., 174, Kamala Market, Delhi. (2366)
- Relan (R. C.) & Co., (R. C. Relan), 174, Kamala Market, Delhi.
- Rengan, S., B.A., A. (1-7-49), Aiyar & Co., 3rd Floor, Lakshmi Insurance Buildings, Ajmeri Gate Extension, New Delhi—1. (1005)
- Renganathan, Seshadri, G.D.A., A. (1-7-49), S. R. Nathan & Co., Plot No. 273/6, Prabha Baug, Deodar Road, Matunga G.I.P., Bombay—19. (711)
- Rengaswami, Melappalaiyam Sudarsan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), M. S. Krishnaswami & Jagannathan, Tennore High Road, Tiruchirapalli. (181)
- Reporter (P. M.) & Co., (P. M. Reporter), N/20, Nawroze Baug, Lalbaug, Parel, Bombay-12.
- Reporter, Phiroze Marzban, A. (28-8-52), P. M. Reporter & Co., N/20, Nawroze Baug, Lalbaug, Parel, Bombay—12. (2262)
- †Richards, George Ernest, A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry, London. E.C. 2. (1521)
- †Richmond, William John, A. (1-7-49), C/o The Gramophone Co. Ltd., 7, Spencer's Building, McLeod Road, Post Box No. 451, Karachi. (1118)
- Rindani, Mansukhray Jugatray, B.Com., A. (26-6-50), M. J. Rindani & Co., Ram Nivas, Opp. Alfred High School, Rajkot. (1770).
- Robson, Thomas Buston, A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1380)
- Row, M. Venkata, M.A., A. (1-4-54), Asstt. Controller of Accounts, Indian Air Lines Corporation, Bombay Airport, Bombay-29. (2838)
- Rowe and Pal, (N. V. Venugopal, A. Krishnamurthi and Y. Virabhadra Rao), 12, Thambu Chetty Street, Madras, also at Berhampur & Vizianagram.
- Roy (A. C.) & Co., (A. C. Roy and S. B. Roy), 1-B, Old Post Office Street. Calcutta. Roy, A. C., B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), A. C. Roy & Co., 1-B, Old
- Post Office Street, Calcutta. (152)
- Roy (A. M.) & Co., (A. K. Chattopadhyay), 1/B, Old Post Office Street, Calcutta. Roy, Amiya Mohan, B.Sc., A.S.A.A., A. (1-7-49), F. (25-9-50), Mukherji & Roy, 23, Strand Road, P. B. No. 2595, Calcutta—1. (1547)
- †Roy, Anil Kumar, B.A., A. (1-7-49), F. (13-10-49), C/o Orr, Dignam & Co., 29, Netaji Subhas Road, Calcutta—1. (580)
- Roy & Bagchi, (H. Bagchi and C. S. Ramalingam), 8/2, Hastings Street, Calcutta—1. †Roy, Bhupendra Mohan, M.A., A.S.A.A., A. (1-7-49), 1, Kabir, Road, P.O. Kalighat, Calcutta—26. (596)
- †Roy, Bibhuti Bhusan, B.A., A.S.A A., A. (1-7-49), with **Price, Waterhouse, Peat** & Co., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1029)
- †Roy, Bimala Prosad, B.A., B.L., A. (1-7-49), F. (21-5-51), Registrar of Joint Stock Companies, West Bengal, "Eastern Court", P-29, Misson Row Extension, Calcutta. (602)
- Roy, Dilbag, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), Roy Malhotra & Co., Kashmere Gate, Delhi. (202)
- Roy, Guneshwar, M.A., B.Com., A. (30-4-52), Assistant Accounts Officer, Damodar Valley Corporation, P.O. Durgapur. (Dist. Burdwan). (2203)
- Roy, Hari Prosanna, B.Sc., G.D.A., A. (1-7-49), F. (18-7-50), 8/1A, Shamananda Road, Bhowanipur, Calcutta—25. (339)
- Roy (J. M.) & Co., (J. M. Roy), Temple Chambers, 2nd Floor, 6, Old Post Office Street, Calcutta.
- Roy, Jitendra Mohan, G.D.A., A. (1-7-49), F. (16-8-49), J. M. Roy & Co., Temple Chambers, 2nd Floor 6, Old Post Office Street, Calcutta. (363)
- Roy (K. C.) & Co., (K. C. Roy), 10, Old Post Office Street, Ground Floor, Right Block, Calcutta—1.

- Roy, Kshitish Chandra, M.A. (Com.), A.S.A.A., A. (8-8-50), K. C. Roy & Co., 10, Old Post Office Street, Ground Floor, Right Block, Calcutta—1. (1817)
- Roy, (N. C.) & Co, (N. C. Roy), 12. Waterloo Street, Calcutta-1.
- Roy, Nirmal Chandra, B.Com., LLB., A. (11-2-53), N. C. Roy & Co., 12, Waterloo Street, Calcutta--1. (2404)
- Roy (N. K.) & Co., (N. K. Roy), P-39, Prinsep Street, P.O. Box No. 33, G.P.O., Calcutta.
- Roy, Nripendra Krishna, M.Sc. A.S.A.A., A. (1-7-49), F. (16-8-49), N. K. Roy & Co., P-39, Prinsep Street, P.O. Box No. 33, G.P.O., Calcutta. (238)
- Roy, Radhashyam, B.Com., A. (17-6-53), 20, Bysack Street, Burrabazar, Calcutta—7. (2537)
- Roy (R. N.) & Co., (R. N. Roy), 6, Hastings Street, Lindlie Chambers, 3rd Floor, Calcutta—1.
- Roy, Rathindra Nath B.Com, A (1-7-49), F. (7-7-51), R. N. Roy & Co., Lindle Chambers, 3rd Floor, 6, Hastings Street, Calcutta—1. (609)
- Roy, Satyabrata, F.S.A.A., A. (1-7-49), F. (16-8-49), A. C. Roy & Co., 1-B. Old Post Office Street, Calcutta. (625)
- †Roy, Satyendra Chandra, B.Sc., A. (1-7-49), Chief Accountant, Airways (India) Ltd., 15, Ganesh Chandra Avenue, Calcutta. (643)
- Roychoudhuri & Co., (S. K. Roychoudhuri), 244-B, Vivekananda Road, Calcutta-6.
- Roychoudhuri, Sudhir Kumar, B.Com., A (22-5-50), Roychoudhuri & Co., 244-B, Vivekananda Road, Calcutta—6. (1737)
- Roy Choudhury (J. N.) & Co., (J. N. Roy Choudhury), 22, Canning Street, Calcutta—1.
- Roy Choudhury, Jyotirindra Nath, G.D.A., A. (1-7-49), F. (16-8-49), J. N. Roy Choudhury & Co., 22, Canning Street, Calcutta—1. (337)
- Roy Chowdhury, (A.) & Co., (A. Roy Chowdhury), 12, Chowringhee Square, 2nd Floor, Calcutta.
- Roy Chowdhury, Arun Kumar, B. Com., A. (26-8-53), with A. M. Roy & Co., 1-B, Old Post Office St. ect., Calcutta—1. (2627)
- Roy Chowdhury, Auravinda, B.Com., A. (1-8-53), A. Roy Chowdhury & Co., 12, Chowringhee Square, 2nd Floor, Calcutta. (2581)
- Roy Chowdhury (B.) & Co., (B. Roy Chowdhury), 7, Esplanade East, Lakshmi Bullding, Calcutta—1.
- Roy Chowdbury, B vas Chandra, B Com., A (4-9-52), B. Roy Chowdhury & Co., 7, Esplanade East, Lakshmi Building, Calcutta—1. (2265)
- Roy Chowdhury (K. C.) & Co., (K. C. Roy Chowdhury), 12, Dalhousie Square East, Calcutta.
- Roy Chowdhury, Kshltish Chandra, G.D.A., A. (1-7-49), F. (16-8-49), K. C. Roy Chowdhury & Co., 12, Dalhousie Square East, Calcutta. (342)
- Roy Chowdhury, Kumar Chanda, B.Sc., G.D.A., A (1-7-49), F. (16-8-49), Roy Chowdhury & Moitra, 8/2, Hastings Street, Calcutta. (274)
- Roy Chowdhury & Moitra. (K. C. Roy Chowdhury), 8/2, Hastings Street, Calcutta. Roy Chowdhury, Sachindra Mohan, M.A., B.Com., A. (21-3-50), 3, Mangoe Lane,
- Roy Chowdhury, Sachindra Mohan, M.A., B.Com., A. (21-3-50), 3, Mangoe Lane, Calcutta—1. (1660)
- Roy Malhotra & Co., (B. R. Malhotra and D. Roy), Kashmere Gate, Delhi,
- Rudra, Asit Baran, B.Sc., B.L., G.D.A., A. (1-7-49), F. (16-8-49), Paul & Rudra, No. 3, West Gumtee, Jalpaiguri (302)
- Rudra (R. N.) & Co., (R. N. Ruda), Rajendra Path, Patna.
- Rudra, Rabindranath, B.Com A. (1-7-49), F. (23-3-50), R. N. Rudra & Co., Rajendra Path, Patna. (865)
- †Rustomii, Minoo Kaikhosiu, BA (Hons) (London), A (1-7-49), Controller of Accounts, Tata Locomotive & Engineering Co., Ltd., Jamshedpur—4. (1463)
- Rustomji N Mebia & Co., (R N Mebia and P. N. Mebia), 35-37, Hamam Street, 2nd Floor, Fort, Bombay, also at Indore.

- Sachdev (D. R.) & Co., (D. R. Sachdev), 55, Commercial Chambers, Masjid Bunder Road, Bombay—3.
- Sachdev, Dwarkadas Ranchhoddas, B.Com., A. (11-3-53), D. R. Sachdev & Co., 55, Commercial Chambers, Musfid Bunder Road, Bombay—3. (2436)
- Sachdev, Satındar Nath, G.D.A., A. (1-7-49), F. (3-5-50), S. N. Sachdev & Co., 4, Kashmere Gate, Delhi. (629)
- Sachdev (S. N.) & Co., (S. N. Sachdev), 4, Kashmere Gate, Delhi.
- Sadagopachari, Krishnamachari, B.A., A. (1-7-49), F. (1-6-50), Suri & Co., 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P. B. No. 1354, Madras—1. (903)
- †Sadar, Shaikh Hussain, G.D.A., A. (29-11-49), Income-tax Officer, MacLeon Terrace, Mission Road, Nadiad, Dt. Kaira. (1625)
- Sah, Gobind Prasad, B.Com., A.(29-7-53), B. Gupta & Co., Hasan Imam Road, Patna. (2567)
- †Saha, Asutosh, B.Sc., A. (1-7-49), Assistant Cost Accounts Officer, Ministry of Finance (Industry & Commerce Division), Government of India, Shahjehan Road, New Delhi. (583)
- Saha, Girindra Mohan, B.Com., F.S.A.A. (Lond.), A. (1-7-49), F. (3-11-51), G. Basu & Co., 6, Hastings Street, Calcutta. (947)
- Saha, Gopal Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Shaha & Co., 10, Old Post Office Street, Calcutta. (341)
- Saha, Hiron Kumar, B.Com., A. (1-7-49), F. (28-8-51), Saha & Majumder, 23A, Netaji Subhash Road, 2nd Floor, Calcutta. (875)
- Saha & Majumder, (R. N. Saha and H. K. Saha), 23A, Netaji Subhash Road, 2nd Floor, Calcutta.
- Saha, Rabindra Nath, B.Sc., A. (1-7-49), F. (16-8-49), Saha & Majumder, 23A, Netaji Subhas Road, 2nd Floor, Calcutta. (808)
- Saha (S. P.) & Co., (S. P. Saha), 5, Hastings Street, 1st Floor, Calcutta.
- Saha, Sarada Prasad, B.Com., A. (23-3-50), S. P. Saha & Co., 5, Hastings Street, 1st Floor, Calcutta. (1680)
- Sahai (V.) & Co., (V. Sahai), 36/G, Connaught Circus, Opp. 90 Block, New Delhi.
- Sahai, Vishnu, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), V. Sahai & Co., 36/G, Connaught Circus, Opp. 90 Block, New Delhi. (443)
- †Sahgal, Amrit Lal, B.A., LL.B., A. (1-7-49), Income-tax Appellate Tribunal, 8-A, Lodi Estate, New Delhi. (189)
- Saigal, P. N., A. (1-7-49), F. (16-8-49), Near Kamachha P.O., Banaras. (1560)
- Saikia, Jnanendra Nath, B.Com., A. (17-4-51), Tarajan, Jorhat. (1986)
- Sajun, Habib Gulamhusein Lalji, B.Com., A. (20-7-53), with **Habib & Co.**, 75, Mohamedalli Road, Bombay—3. (2555)
- Sakhardande & Co., (M. A. Sakhardande), Examiner Press Building, Dalal Street, Fort, Bombay-1.
- Sakhardande, Moreshwar Anandrao, A (1-7-49), F. (11-11-49), Sakhardande & Co., Examiner Press Building, Dalal Street, Fort, Bombay. (851)
- Saksena, Bahadur Lal, B.A., A. (31-5-51), Pradhan & Co., Jaigunj, Aligarh. (2006)
- Saksena, Man Mohan Lal, B.Com., LL.B., A. (1-7-49), Man Mohan Lal & Co., 55/109, General Ganj, Kanpur. (1310)
- †Saksena, Shiv Prasad, B.Com., LL.B., A. (1-7-49). Treasury Officer, Outside Peergate, Bhopal. (1550)
- Salve & Co. (N. K. P. Salve), Asha Villa, New Colony, Nagpur.
- Salve, Narendra Kumar P., B.Com., A. (9-9-50), Salve & Co., Asha Villa, New Colony, Nagpur. (1867)
- Sambamurthi, Balakrishna, B.Com., A. (18-9-52), No. 4, First Street, Abhiramapuram, Teynampet P.O., Madras—18. (2282)
- †Sambamurti, Melakkaveri Natesa Iyer, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Accountant Member, Income-tax Appellate Tribunal, Madras Bench, 17, Rajaratnam Street, Kilpauk, Madras—10. (215)
- Sambandamurthy, A., G.D.A., A. (1-7-49), F. (16-8-49), Murthy & Co., Gunfoundry, Burman Building, Hyderabad (Deccan). (639)

- Sambasiva Ayyar Ayalur Krishna Iyer, A. (1-7-49), F. (11-12-50), R. G. N. Price & Co., 202, Mount Road, P.O. Box No. 335, Madras. (987)
- Sambhu N. De & Co., (Sambhu Nath De), 1-B, Old Post Office Street, Calcutta-1.
- Sambiah, Kannappady Sitharama, G.D.A., A. (1-7-49), F. (16-8-49), 45, Lansdowne Terrace, Kalighat, Calcutta—26. (308)
- Sambiah, Parvataneni, B.A., A.S.A.A., A. (1-7-49), F. (23-1-51), Brahmayya & Co., 55, Silver Jubilee Park Road, Bangalore. (771)
- Sampat, Karasandas Vasanji, G.D.A., A. (1-7-49), 363, Girgaum Road, Opp. Thakurdwar Post Office, Bombay. (765)
- Sampat (J. R.) & Co., (J. R. Sampat), 167-71, 4th Floor, Dr. Viegas Street, Bombay—2.
- Sampat, Jamnadas Ramdas, B.Com., A. (1-10-52), J. R. Sampat & Co., 167-71, 4th Floor, Dr. Viegas Street, Bombay—2. (2292)
- †Sampat, Mathuradas Dharamshi, G.D.A., A. (1-7-49), Accountant, National Insurance Co., Ltd., 7, Council House Street, Calcutta. (840)
- Sampat, Pratapsinha Vasanji, B.Com., A. (4-3-54), 506, Sir Vithaldas Chambers, 5th Floor, Apollo Street, Fort, Bombay—1. (2805)
- Sampath Kumaran & Co., (P. T. Sampath Kumaran), Purushottam Buildings, Madras—2.
- Sampath Kumaran, P.T., A. (4-4-50), Sampath Kumaran & Co., Purushottam Buildings, Madras—2. (1692)
- †Sampathkumaran, S., B.Com., A. (24-11-53), with Suri & Co., 19, Stringer Street, Loane Square, Broadway, Madras—1. (2742)
- Sampath, Magaral Shanmuga, B.Com., A. (11-2-53), 110/1, Mundy Street, Vellore. (2407)
- Sampath, N., B.Com., A. (6-2-53), Government Arts College Road, Coimbatore, (2394)
- Sam Singh, N., A. (21-6-51), Shimoga. (2025)
- †Samuel, Cherukara Samuel, A. (28-5-53), C/o. Lever Brothers. (India) Ltd., Scindia House, Bombay—1. (2524)
- †Sanders, Harry James, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Iron-monger Lane, London. E.C. 2. (1363)
- Saughavi (C. N.) & Co., (C. N. Sanghavi), Shreenath Bhuvan, 2nd Floor, 27, Picket Cross Road, Bombay-2.
- Sanghavi, Chnotalal Nimchand, B.Com., A. (7-8-52), C. N. Sanghavi & Co., Shreenath Bhuvan, 2nd Floor, 27, Picket Cross Road, Bombay—2. (2244)
- Sanghavi & Co., (R. M. Sanghavi), Pattani Building, Near Jubilce Garden, Rajkot. Sanghavi, Jaysukh Becharlai, B.Com., A. (20-7-53), C/o Jawahar Stores, D'Silva
- Road, Dadar, Bombay—28. (2562) Sanghavi, Ramniklal Manilal, B.Com., A. (1-7-49), Sanghavi & Co., Pattani Building, Near Jubilee Garden, Rajkot. (1141)
- Sanghvi & Co., (H. D. Sanghvi), 48, Commercial Chambers, 3rd Floor, Muszid Bunder Road, Bombay—3.
- Sanghvi, Harshadlal Dungarshi, B.Com., A. (20-5-52), Sanghvi & Co., 48, Commercial Chambers, 3rd Floor, Muszid Bunder Road, Bombay—3. (2213)
- Sanghvi, Ramniklal Amratlal, B.Com., A.(29-7-53), 451-63, Falkland Road, Dinesh Building, 2nd Floor, Bombay—4. (2572)
- Sankar Aiyar (V.) & Co., (S. S. Ayyar, A. Venkateswaran, Y. Kuppuswamayya and S. Srinivasan), Deepak Mahal, 4th Floor, Marine Drive, Bombay, also at New Delhi and Calcutta.
- Sankaran, A. N., B.A., A. (26-4-51), Maharnombu Agraharam, Karaikudi. (1991)
- Sankaran, G., G.D.A., A. (1-7-49), F. (16-8-49), 2, Swarnambigai Agraharam, Salem. (305)
- Sankaran, N., B.Com., A. (13-8-53), 354, Chenthittal Street, Salai, Trivandrum—1. (2604)
- Sankaran, Natesa, G.D.A., A. (1-7-49), F. (16-8-49), Sankaran & Raman, National Insurance Building, Esplanade, Madras. (310)
- Sankaran, R., B.Com., A. (1-7-49), Sundaram & Sankaran, Y.M.C.A. Buildings, Mathurai. (1302)

- Sankaran & Raman, (N. Sankaran and S. Subbaraman), National Insurance Buildings, Esplanade, Madras.
- Sankararaman, T. S., B.A., A. (11-10-52), 43, Town Railway Station Road, Salem. (2307)
- Sant. Ramakant Dinanath, A. (18-8-50), Sant & Shah, Rajabahadur Compound, 24-B, Hamam Street, Fort, Bombay. (1826)
- Santhanam, Kunjithapatham, B.Com., A. (4-8-53), No. 3, Lakshmipuram, Tennur, Truchurapallı. (2584)
- Santhanam, T. M., B.A., A. (16-10-50), S. Sundaresan & Co., 55, East Second Street, Pudukottai. (1885)
- †Santhanam, V., B.Com., A. (17-11-51), with Lovelock & Lewes, Mercantile Bank Building, 1st Line Beach, P.B. No. 1720, Madras. (2110)
- Santhappa, Siva, B.Com., A. (17-9-53), Vaithisvaran & Co., 35, Sri Narasimharaja Road, Bangalore—2. (2673)
- Sant & Shah, (R. D. Sant and S. P. Shah), Raja Bahadur Compound, 24B, Hamam Street, Fort, Bombay.
- Sanyal (G.) & Co., (G. Sanyal and H. N. Bhaduri), Temple Chambers, 6, Old Post Office Street, Calcutta—1.
- Sanyal, Gaurisankar, B.Com., A. (25-11-49), G. Sanyal & Co., Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1622)
- Sanyal, Monoj Mohan, B.Com., A. (23-4-53), 34/1, Madan Mitra Lane, Calcutta—6. (2478)
- Sanyal, Nripendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (3-1-50), N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (375)
- Sapthrushy, E., A. (1-7-49), F. (7-1-54), N. M. Swamy & Co., 18, Keshari Buildings, Nizamshabi Road, Hyderabad (Dn.). (1354)
- Saraf & Co., (D. P. Singh Saraf), Bazar Khazanchian, Hissar.
- Saraf, Dharam Pal Singh, B.Com., A. (16-10-51), Saraf & Co., Bazar Khazanchian, Hissar. (2089)
- Saraiya, Mansinh Chatrabhuj, B.Com., A. (20-1-54), M. C. Saraiya & Co., 2nd Ficor, Mherwan Building, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (2771)
- Saraiya (M. C.) & Co., (M. C. Saraiya), 2nd Floor, Mherwan Building, Sir Phirozeshah Mehta Road, Fort, Bombay—1.
- Sarangepani, K. R., B.A., A. (20-2-51), Main Road, Shevapet, Salem. (1958)
- Sardar Bahadur & Co., (S. B. Mathur), 2842, Pacca Katra, Kinari Bazar, Delhi.
- †Saidesai, Prabhakar Narhar, B.Com., A. (27-2-54), Block No. 12, Janki Niwas, Fule Road, Naigaum, Bombay—14. (2804)
- Sarkar, Arun Prakash, B Com., A. (1-7-49), Das Sarkar & Co., 8/2, Hasting Street, Calcutta—1. (1432)
- Sarkar, Asoke Kumar, B.Sc., A. (1-7-49), F. (16-8-49), Plot No. 6, C.I.T. Scheme No. 51, Madanmohan Tala, Calcutta—5. (781)
- †Sarkar, Bijay Kumar, G.D.A., A. (1-7-49), 8/D, Ekdalia Place, Ballygunge, Calcutta. (1525)
- †Sarkar, Durga Charan, A. (1-7-49), with Price, Waterhouse, Peat & Co., 6, Brindabon Pal Lane, Calcutta—3. (1162)
- Sarkar (K. C.) & Co., (K. C. Sarkar), Room No. 46, Stephen House, 4 and 5, Dalhousie Square, Calcutta.
- Sarkar, Kshitish Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), K. C. Sarkar & Co., Room No. 46, Stephen House, 4 and 5, Dalhousie Square, Calcutta. (297)
- Sarkar, Mrinal Kanti, B.A., A. (1-7-49), M. K. Sorcar & Co., Santipara Main Road, P.O. Rehabari, Dibrugarh. (1490)
- Sarkar (N.) & Co., (B. N. Mukhopadhyay and N. N. Sanyal), 17, Mangoe Lane, Calcutta.
- Sarkar, Narendranath, M.A., F.S.A.A., A. (1-7-49), F. (11-10-50), Plot No. 605, Block "O", New Alipore, Calcutta—33. (68)
- Sarkar, Parbati Kishore, B.Com., A. (9-7-53), 43, Dharamtalla Street, Top flat, Calcutta—13. (2549)

- †Sarkar, Pradyot Kumar, A.S.A.A., A. (8-11-53), Accountant, Octavius Steel & Co. Ltd., 14, Old Court House Street, Calcutta. (2722)
- †Sarkar, Sudhindra Nath, B.Sc., G.D.A., A. (1-7-49), C/o Commercial Tax Office, Asansol. (471)
- Sarkar, Sukumar Dc, B Sc., A. (29-8-51), 6, Old Post Office Street, Ground Floor, Calcutta. (2070)
- Sarma & Co., (R. L. Das Sarma), 8/2, Hastings Street, Top Floor, Room No. 27, Calcutta-1.
- Sarma & Co., (V. B. Sarma), Aryapuram, Rajahmundry.
- Sarma, Ganapathy Ramachandra, G.D.A., A. (1-7-49), F. (16-8-49), 2/103, West Bank, Mana Madurai. (Ramnad Dist.). (34)
- †Sarma, Gollakota Venkata Laxmana Surya Somayaji, G.D.A., A. (10-4-51), C/o Burmah-Shell Co., Connaught Circus, New Delhi. (1985)
- †Sarma, Kolluri Venkataramana, G.D.A., A. (1-7-49), Block No. 6, 2nd Floor, West View, 220, Bhalchandra Road, Matunga, Bombay—19. (1299)
- Sarma, N. Bhagwan, A. (1-7-49), F. (16-8-49), 7 Wells, Visakhapatnam. (1566)
- Sarma, Viswanadham Bhascara Rama, G.D.A., A. (1-7-49), F. (16-8-49), Sarma & Co., Aryapuram, Rajahmundry. (98)
- Sarovar (D. V.) & Co., (D. V. Sarovar), Bellary.
- Sarovar, Vasudevarao Devanahalli, G.D.A., A. (1-7-49), F. (16-8-49), D. V. Sarovar & Co., Bollary. (426)
- Sastri, Chavali Subrahmanya, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Sastri & Shah, 15, Armenian Street, Madras. (8)
- †Sastri, Dorbala Balagangadhara, A.S.A.A., A. (24-5-50), C/o Tea Estates India Ltd., Race Course Road, Coimbatore. (1740)
- Sastri, Duggirala Venkata Subrahmanya, B.Com., A (26-5-50), with S. B. Billimoria & Co., Bashir Bagh Road, Hyderabad (Dn.). (1745)
- Sastri & Shah, (C. S. Sastri), 15, Armenian Street, Madras.
- Sastri, Venkatram, B.Com., A. (8-11-53) 155-A, Hindu Colony, Dadar, Bombay —14. (2721)
- Sastry (P. V.) & Co., (P. V. Sastry), 29, Jeera, Secunderabad (Dn.).
- Sastry, Putcha Venkata, B.Com., A. (3-6-53), P. V. Sastry & Co., 29, Jeera, Secunderabad. (2527)
- Sastry, S. A. Gangadhara, M.A. (Litt.), LL.B., M.A. (Com.), A. (23-12-50), 15th Cross, Malleswaram, Bangalore—3. (1926)
- †Sastry, Viswanadham Venkata Srinivasa, B.Com., I.R.S., A. (21-6-51), Incometax Officer, (Class I), Rash Behari Avenue, Calcutta—26. (2026)
- Sathe, Shankar Govind, B.A., LL.B., A. (1-7-49), 892, Sadashiv Peth, Near Tulsi Bagh, Poona—2. (870)
- Sathiamurthy, Y., B.Com., A. (26-7-52), Peri Thiagraj & Co., 59, Broadway, Madras. (2237)
- Satyanarayana & Co., (G. Satyanarayana and D. S. Subrahmaniya), Amar Mansion, Raniganj, Secunderabad (Dn.).
- Satyanarayana, Garimella, B.A., A. (16-2-52), Satyanarayana & Co., Amar Mansion, Raniganj, Secunderabad (Dn). (2163)
- †Satyanarayaniah, K. M., B.A., A. (1-7-49), Accounts Officer, Transport Commissioner's Office, 2, Rana Pratap Marg, Lucknow. (1030)
- Satyavadi (K. C. J.) & Co., (K. C. J. Satyavadi), 1682, Nai Sarak, Egerton Road, Delhi, also at Indore.
- †Saxena, Krishan Pershad, B.Com., A. (30-1-53), 11, Virani Blocks, Mill Pura, Rajkot. (2385)
- Saxena, Raj Bhushan, M.Com., A. (14-1-53), 3062, Kucha Raja Sohan Lal, Delhi. (2357)
- Seetharaman, K., G.D.A., A. (1-7-49), Block No. 2, Plot No. 263, Jitendra Villa, Sion, Bombay—22. (720)
- Seetharamarao, Nittoor, A. (5-9-50), Nittoor & Co., 32, Subedar Chatram Road, Bangalore. (1862)

- Sekhar & Co., (K. K. Chandrasekhar), 6827, Market Street, Secunderabad (Dn.).
- Sen, Ahindra Nath, B.A., A. (1-7-49), 71, Jatindra Mohan Avenue, Second Floor, Flat No. 4, Calcutta—5. (952)
- †Sen, Amiya Kumar, A. (1-7-49), 11, Lake Avenue, Calcutta—26. (1406)
- Sen, Arun Kumar, B.Com., A. (1-7-49), F. (13-2-54), 3/2, Madan Street, 1st Floor, Calcutta—13. (1396)
- †Sen, Bansi, B.Com., A. (1-7-49), 37, Beadan Row, P.O. Beadon Street, Calcutta. (1103)
- †Sen, Benoy Kumar, B.Sc., B.A. (Com.), A. (1-7-49), F. (22-4-52), 201, Park Street, Calcutta-17. (758)
- †Sen, Biman Behari, B.A., G.D.A., A. (1-7-49), 80/B, Sambhu Nath Pandit Street, P.O. Elgin Road, Calcutta. (1405)
- Sen, Biswajit, B.Com., A. (28-3-51), 40/2, Guruprasad Chowdhury Lane, Calcutta —6. (1978)
- Sen, Biswaranjan, B.Com., A. (29-6-53), 64, Lake Avenue, Calcutta—26. (2542)
- Sen (C. R.) & Co., (C. R. Sen), 4, Clive Ghat Street, Calcutta.
- Sen, Chitta Ranjan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), C. R. Sen & Co., 2nd Floor, 4, Clive Ghat Street, Calcutta—1. (71)
- Sen (D.P.) & Co., (Devaprosad Sen), 6A, S. N. Banerjee Road, 1st Floor, Calcutta —13.
- Sen, Devaprosad B.A., A. (1-7-49), F. (26-10-50), D. P. Sen & Co., 6-A, S. N. Banerjee Road, 1st Floor, Calcutta—13. (822)
- Sen (J.) & Co., (J. Sen), 5, Hastings Street, Top Floor, Calcutta.
- Sen, Jitendranath, F.S.A.A., A. (1-7-49), F. (16-8-49), J. Sen & Co., 5, Hastings Street, Top Floor, Calcutta. (231)
- †Sen, Kamalendu, B.Com., A. (15-5-52), Block 'O', P-692, New Alipore, Calcutta —33. (2210)
- Sen (K. B.) & Co., (B. Sen Kapoor), 'H' Block, Tropical Insurance Buildings, Connaught Circus, New Delhi.
- Sen & Lahiri, (N. K. Sen and C. Lahiri), 14/2, Old China Bazar Street, Room No. 180, Calcutta—1.
- Sen, Manick Lal, A. (20-8-53), "Romesh Kutir", 26, Rai Bahadur A. C. Banerjee Street, P.O. Bally. (Dt. Howrah) (2616)
- Sen, Naba Krishna, B.Com., A. (19-6-53), Sen & Lahiri, 14/2, Old China Bazar Street, Room No. 180, Calcutta—1. (2538)
- Sen, Niladrinath, B.Com., A. (16-12-53), 1, Netaji Subhas Road, Calcutta—1. (2751)
- Sen (P.) & Co., (P. S. Sen), 10, Old Post Office Street, First Floor, Calcutta.
- Sen, Parbati Sankar, M.A., B.Com., A. (1-7-49), F. (24-12-49), P. Sen & Co., 10, Old Post Office Street, First Floor, Calcutta. (956)
- Sen, Rabindra Nath, M.A., B.L., B.Com., A.S.A.A., A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1054)
- Seh (S.) & Co., (R. K. Mukherjee), 137, Canning Street, Calcutta.
- Sen, Sakti Sankar, A. (1-7-49), 5/2-A, Bir Chand Goswami Lane, Calcutta. (693)
- Sen, Santosh Kumar, F.S.A.A., A. (1-7-49), F. (16-8-49), Kar Sen & Co., 9, Hastings Street, Calcutta. (235)
- Sen, Satya Ranjan, M.A., F.S.A.A., A. (1-7-49), F. (27-11-53), S. R. Sen & Co., 13, Jagannath Datta Lane, Calcutta—9. (1216)
- Sen (S. K.) & Co., (S. K. Sen), 1, British Indian Street, Calcutta—1.
- Sen (S. R.) & Co., (S. R. Sen), 13, Jagannath Datta Lane, Calcutta-9.
- Sen, Satyendra Nath, M.A., B.Com. (Lond.), A.C.A. (Eng. & Wales), A.S.A.A., A. (25-4-52), Ray & Ray 6, Church Lane, Calcutta. (2201)
- Sen, Saures Chandra, A. (1-7-49), F. (12-8-53), 1/3-B, Delhi Serampore Lane, Ballygunge, Calcutta—19. (812)
- Sen, Sisir Kumar, B.Com., A. (11-8-53), S. K. Sen & Co., 1, British Indian Street, Calcutta—1. (2598)

- Sen (S. M.) & Co., (S. M. Sen), 4/1, Apurba Mitter Road, Calcutta-26.
- Sen, Sudhindra Mohan, B.A., A. (1-7-49), S. M. Sen & Co., 4/1, Apurba Mitter Road, Calcutta—26. (1246)
- Sen, Sudhir Kumar, B.Com., M.A., B.L., A. (22-10-53), S. K. Bhattachariya & Co., 252/1, Panchanantola Road, Howrah. (260°
- Sen Gupta, Asim Kumar, B.Com., A. (21-5-51), 23/71, Babubagan Lane, Calcutta —31. (1999)
- †Sen Gupta, Benoyendra Prasad, A.S.A.A., A. (1-7-49), C/o The Calcutta Electric Supply Corporation Ltd., Victoria House, Calcutta—1. (1518)
- Sen Gupta, Bijan Kumar, M.A., B.Com., LL.B., A. (1-7-49), F. (14-7-53), J. C. Das & Co., 135, Canning Street, Calcutta. (1263)
- Sen Gupta (D. C.) & Co., (D. C. Sen Gupta), 10, Clive Row, Calcutta—1.
- †Sen Gupta, Dilip Kumar, B.Com., A. (15-1-54), 68, Darya Ganj, Delhi. (2769)
- Sen Gupta, Dipes Chandra, B.Com., A. (1-7-49), D. C. Sen Gupta & Co., 10, Clive Row, Calcutta—1. (1370)
- Sen Gupta, D. M., A. (1-7-49), 10, Hastings Street, Calcutta. (1558)
- Sen Gupta (J. L.) & Co., (J. L. Sen Gupta), 17, Pollock Street, Calcutta-1.
- Sen Gupta, Jyoti Lal, B.Com., A. (28-11-53), J. L. Sen Gupta & Co., 17, Pollock Street, Calcutta-1. (2744)
- †Sen Gupta, Kali Pada, B.Sc., B.Com, A. (1-6-50), C/o Indian Iron & Steel Co. Ltd., Accounts Department (Steel Section), Burnpur. (Distt. Burdwan). (1753)
- Sen Gupta (N.) & Co., (N. B. Sen Gupta), 98/2, Harish Mukherjee Road, Calcutta —25,
- Sen Gupta, Nirod Baran, B.Com., A. (17-4-50), N. Sen Gupta & Co., 98/2, Harish Mukherjee Road, Calcutta—25. (1698)
- Sengupta, Prafulls Chandra, B.Sc., A.S.A.A., A. (3-7-51), Brajadham, Yarpur Road, Patna—1. (2035)
- Sengupta (S.) & Co., (S. Sengupta and K. L. Chatterjee), 10, Old Post Office Street, Calcutta.
- †Sen Gupta, Satyabrata, M.A. (Com.), A. (1-7-49), C/o Tribeni Tissues Ltd., Village: Chandrahati, Tribeni P.O., Dt. Hooghly. (1257)
- †Sen Gupta, Sisir Kumar, M.A., A. (1-7-49), C/o I. G. N. & Railway Co. Ltd., Accounts Department, 4, Fairlie Place, Calcutta—1. (703)
- Sen Gupta, Sitalacharan, M.A., G.D.A., A. ((1-7-49), F. (16-8-49), S. Sen Gupta & Co., 10, Old Post Office Street, Calcutta—1. (458)
- Sen Gupta (S. M.) & Sons, (Surendra Mohan Sen Gupta and Sudhansu Mohan Sen Gupta), 10, Hastings Street, Calcutta—1.
- Sengupta, Subimal, B.Com., A. (17-9-53), 38/1, Srigopal Mallick Lane, Calcutta—12. (2674)
- Sen Gupta, Sudhansu Mohan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta—1. (405)
- Sen Gupta, Sudhindra Nath, M.A., B.Com., A. (9-1-50), J. C. Das & Co., 135, Canning Street, Calcutta. (1645)
- Sen Gupta, Surendra Mohan, M.A., G.D.A., A. (1-7-49), F. (16-8-49), S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta—1. (166)
- Seshadri, Mathur Sankarayyar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Mattur Agraharam Post, Palghat. (100)
- Seshadri, Parthasarathy, B.Com., A. (8-6-50), Kumaran Road, Tirupur. (1763)
- †Seshadri, Samudram Subrayer, G.D.A., A. (1-7-49), F. (16-8-49), Assistant Controller of Accounts, Fertilisers & Chemicals Ltd., Sindri P.O., Distt. Manbhum. (488)
- †Seshadri, Sekharipuram Subrahmanya, B.A., A. (19-10-51), 6, Conran Smith Road, Madras—6. (2092)
- †Seshagiri Rao, Avasarala, M.A., F.S.A.A., A. (1-7-49), Chief Accountant, Hindustan Shipyard Ltd., Gandhigram, Visakhapatnam. (985)
- Seshagirisachar, Coimbatore Hanumantachar, A. (17-4-51), 22/60, Raja Street, Coimbatore. (1988)

- Seshan, Ramaswamier, G.D.A., A. (1-7-49), F. (16-8-49), 4, Chockappa Naicker Street, Mathurai. (261)
- †Seth, Parmeshwari Das, B.A., G.D.A., A. (1-7-49), Assistant Controller of Insurance, Government of India, Kennedy Cottage, Simla. (247)
- Sethi (C. L.) & Co., (C. L. Sethi), 21, Daryaganj, Delhi.
- Sethi, Chaman Lal, A. (8-8-50), C. L. Sethi & Co., 21, Daryaganj, Delhi. (1818)
- †Sethi, Harbhajan Singh, B.Com., Plt. Off., A. (19-8-49), I.A.F., 5, Miller Tank Road, Bangalore. (1575)
- Sethia (B. M.) & Co., (B. M. Sethia), 2, Royal Exchange Place, Calcutta.
 - Sethia, Bahadur Mal, B.Com., A. (21-9-49), B. M. Sethia & Co., 2, Boyal Exchange, Place, Calcutta—1. (1592)
- Sethna (N. M.) & Co., (N. M. Sethna), Motlibai House, 22-D, Parsi Bazar, Fort, Bombay.
- Sethna, Nariman Meherjibhai, G.D.A., A. (1-7-49), F. (16-8-49), N. M. Sethna & Co., Motlibai House, 22-D, Parsi Bazar, Fort, Bombay. (159)
- Sethna, Pradyumna Jamnadas, B.Com., A. (20-4-53), Krishna Bhuvan, Tricumdas Road, Kandivlee, Bombay. (2474)
- †Sethuraman, Krishnamurthy Somayaji, G.D.A., A. (24-6-53), "Harmoza Villa", 1st Floor, Vakola Bridge, Santa-Cruz (East), Bombay—25. (2540)
- Setna, Jamshed Khurshedji, B.Com., A. (29-2-52), Petit House, 'A' Block, 2nd Floor, Grant Road, Bombay—7. (2169)
- Sewak, Anant Dattatreya, B.Com., A. (2-6-50), 83, Ganesh Peth, Laxmi Road, Poona—2. (1756)
- Shah & Co., (N. M. Shah and I. H. Shah), 418, Kalbadevi Road, Chhotalal Bhuvan, Bombay, also at 107, Mahatma Gandhi Road, Fort, Bombay.
- Shah (A. J.) & Co., (A. J. Shah), 70, Medows Street, Fort, Bombay-1, also at Anand.
- Shah (A. M.) & Co., (A. M. Shah), 36, Tamarind Lane, Tamarind House, 1st Floor, Fort, Bombay.
- Shah, Ambalal Manilal, B.Com., A. (29-9-53), Hussani Building, 2nd Floor, Mahatma Gandhi Road, Baroda. (2682)
- Shah, Amratlal Maneklal, B.Com., A. (10-8-53), A. M. Shah & Co., 36, Tamarind Lane, Tamarind House, 1st Floor, Fort, Bombay—1. (2595)
- Shah, Amritlal Jethabhai, B.Com., G.D.A., A.S.A.A., A. (1-7-49), F. (5-12-52), A. J. Shah & Co., 70, Medows Street, Fort, Bombay—1. (1185)
- †Shah, Anandlal Chimanlal, B.Com., A. (21-3-50), Ghiridhari Bhuvan, Block No. 4, Sadashiv Cross Lane, Kandewadi, Bombay—4. (1653)
- Shah, Balkrishna Shankerlal, B.Com., A. (25-8-52), B. S. Shah & Co., 36, Tamarind Lane, Tamarind House, Fort, Bombay—1. (2259)
- Shah, Banwari Lal, B.Com., A. (3-11-53), with S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta—1. (2716)
- Shah (B. S.) & Co., (B S. Shab), 36, Tamarind Lane, Tamarind House, 1st Floor, Fort, Bombay—1.
- Shah, Bhogilal Chimanlal, A. (15-5-50), Bhogilal Chimanlal Shah & Co., 418, Kalbadevi Road, Chhotalal Bhuvan, Post Box No. 2069, Bombay. (1712)
- Shah, Bhupendraray T., A. (1-7-49), Nootan Nagar, 4B, Turner Road, Bandra, Bombay—20. (647)
- Shah, Chandulal Muljibhai, G.D.A., A. (1-7-49), F. (16-8-49), Chandulal M. Shah & Co., 268, Gandhi Road, Ahmedabad. (142)
- Shah, Chandulal Umedchand, B.Com., A. (20-9-50), 463, Sakar Bazar, Ahmedabad. (1872)
- Shah, Chandulal Vanechand, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Chandulal & Co., Khandewal Bhuwan, 2nd Floor, 166-170, Dadabhai Nowroji Road, Fort, Bombay. (292)
- Shah, Chhogmal Nopaji, G.D.A., A. (1-7-49), F. (16-8-49), Chhogmal & Co., 16, Apollo Street, Fort, Bombay. (335)
- Shah, C'Wotalal Harivallabhadas, B.Com., (G.V.), G.D.A., A. (1-7-49), F. (16-8-49), Chhotalal H. Shah & Co., Bharucha Building, 1st Floor, Princess Street, Bombay. (70)

- Shah, Chimanlal Ambalal, B.Com., A. (29-10-53), with Nanubhai Desai & Co., 16, Apollo Street, Fort, Bombay. (2701)
- Shah, Chimanlal Chunilal, B.Com., A. (1-7-49), F. (13-1-51), Naushir M. Mariatta & Co., Post Box No. 95, Opp. Fuvara, Gandhi Road, Ahmedabad. (1008)
- Shah, Dhirajlal Bhalabhai, B.Com., A. (15-2-51), Rameshchandra & Dhirajlal, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva, Ahmedabad—1. (1953)
- Shah, Gulabchand Motilal, B.Com., A. (8-10-52), New Sion Road, Plot No. 259, R. No. 13, Kolwada, Bombay—22. (2303)
- Shah, Gunvantlal Jeshingbhai, B.Com., A. (11-10-52), Gunvantlal J. Shah & Co., 1st Floor, Kalyan Bhuvan, Opp. Krishna Cinema, Relief Road, Ahmedabad. (2305)
- Shah, Hasmukhlal Chandulal, B.A. (Hons.), A. (23-3-50), 73-C, Ranade Road Extension, Universal Estate Building, Block No. 6, Shivaji Park, Dadar, Bombay. (1683)
- Shah (H. C.) & Co., (Hasmukhlal C. Shah), Yusuf Building, 3rd Floor, Vir Nariman Road, Fort, Bombay.
- Shah, Himatlal Narottam, B.Com., A. (4-9-52), with G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay—1. (2269)
- †Shah, Hiralal Amratlal, B.Com., A. (8-3-52), "Florencia", 17th Road, Khar, Bombay—21. (2176)
- Shah, Indravadan Ranchhodlal, B.Com., A. (19-12-49), Ladhawala & Shah, 2nd Floor, 3090, Gandhi Road, Opposite Chandravilas, Ahmedabad. (1636)
- Shah, Indulal Hiralal, A. (1-7-49), F. (16-8-50), Shah & Co., Chhotalal Bhuvan, 418, Kalbadevi Road, Bombay—2. (798)
- Shah (J. G.) & Co., (Jinabhai G. Shah), 19, Hamam Street, Fort, Bombay.
- Shah, Jashbhai Sunderlal, B.Com., A. (18-5-50), **Jashbhai S. Shah & Co., Shahpur,** Mangal Parekh's Khancha, Lallubhai's Pole, Ahmedabad. (1731)
- Shah, Jasvantlal Hiralal, B.Com., A. (1-7-49), with Dalal & Shah, 49-55, Apollo Street, Fort, Bombay. (1270)
- Shah, Jayant Motilal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Ramanlal G. Shah & Co., Oriental Building, 2nd Floor, Relief Road, Ahmedabad. (525)
- †Shah, Jayantilal Harilal, B.Com., A. (1-7-49), 1080, Devji Saraiya's Pole, Sankdi Sheri, Ahmedabad. (1219)
- Shah, Jayantilal Virchand, B.Com., A. (1-7-49), F. (9-5-52), Mehta & Shah, Rustom Building, 2nd Floor, 29, Churchgate Street, Fort, Bombay. (1112)
- Shah, Jayendrakumar Manilal, B.Com., A. (23-1-53), 662, Janiwado, Gandhi Road, Ahmedabad. (2375)
- Shah, Jinabhai Gopalji, G.D.A., A. (1-7-49), F. (16-8-49), J. G. Shah & Co., 19, Hamam Street, Fort, Bombay. (401)
- Shah, Kantilal Mohanlal, B.Com., A. (21-8-51), 430/1/1, Kalupur, Rice Bazar, Ahmedabad. (2062)
- Shah, Kantilal Ramchand, B.Com., A. (1-4-54), 15, Irla Lane, Rama Bhuvan, Vile Parle (West), Bombay—24. (2820)
- Shah, Khimji Kunverji, G.D.A., A. (1-7-49), F. (16-8-49), Khimji Kunverji & Co., Bombay Mutual Building, Hornby Road, Fort, Bombay. (314)
- Shah, Krishnalal Ranchhodlal, B.Com., A. (1-7-53), Vakil Shah & Co., Near Amba Mata, Mahatma Gandhi Road, Baroda. (2546)
- Shah, Mahabir Prasad, B.Com., LL.B., A. (24-3-53), M. P. Shah & Co., 3 & 4, Hare Street, Calcutta—1. (2443)
- Shah, Mahendrakumar Ambalal, B.Com., A. (16-2-52), with A. J. Shah & Co., C/o Dr. Ambalal J. Shah, Station Road, Anand. (Dt. Kaira). (2159)
- Shah, Manubhai Bhikhabhai, B Com., A. (1-7-49), F. (9-6-51), M. K. Dandeker & Co., No. 26, 5th Main Road, Gandhinagar, Bangalore City. (1023)
- Shah Mehta & Chokshi, (R. M. Chokshi and B. B. Mehta), 41, Mcdows Street, Fort, Bombay.
- Shah (M. P.) & Co., (M. P. Shah), 3 & 4, Hare Street, Calcutta-1.
- Shah, Naimish Natwarlal, B.Com., A. (18-4-53), Haribacti's Pole, Sankdy Sherl, Ahmedabad. (2469)

- Shah, Narandas Mohanlal, G.D.A., A. (1-7-49), F. (16-8-49), Shah & Co., Chhotalal Bhuvan, 418, Kalbadevi Road, Bombay—2. (5)
- †Shah, Narsinhdas Jamnadas, B.Com., A. (1-7-49), Internal Auditor, Sentinel Assurance Co., Ltd., Prospect Chambers, Hornby Road, Fort, Bombay. (1229)
- Shah, Natverlal Jekishandas, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Dalal & Shah, 49-55**, Apollo Street, Fort, Bombay. (106)
- Shah (Navinchandra F.) & Co., (N. F. Shah), Opp. Model Talkies, Gandhi Road, Ahmedabad.
- Shah, Navinchandra Fulchand, B.Com., LL.B., A. (4-2-52), Navinchandra F. Shah & Co., Opp. Model Talkies, Gandhi Road, Ahmedabad. (2130)
- Shah, Navinchandra Ratılal, B.Com., A. (4-5-53), N. R. Shah & Co., Galemandi. Bazar, Surat. (2505)
- Shah (N. R.) & Co., (N. R. Shah), Galemandi Bazar, Surat.
- Shah (P. K.) & Co., (P. K. Shah), 19, Hamam Street, Bombay—1.
- Shah, Prabhulal Chunilal, B.A., A. (28-2-51), 154, Jain Co-operative Housing Society Building No. 18, 1st Floor, Sion, Bombay—22. (1963)
- Shah, Pradyumna Natvarlal, A. (22-5-50), with **Bhogilal Chimanlal Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road, Bombay—2 (1738)
- Shah (Pravinchandra C.) & Co., (P. C. Shah), 1771, Shukrawar Peth, Chole Khanali, Poona—2.
- Shah, Pravinchandra Chandulal, B.Com., LL.B., A. (18-8-51), Pravinchandra C. Shah & Co., 1771, Shukrawar Peth, Chole Khanali, Poona—2. (2054)
- Shah, Pravinlal Kalidas, B.Com., A. (25-3-52), P. K. Shah & Co., 19, Hamam Street, Bombay—1. (2445)
- Shah, Pushpakant Sakerlal, B.Com., A. (31-7-53), with R. P. Shah & Co., 235, Frere Road, Near G.P.O., Fort, Bombay—1. (2578)
- †Shah, Ramanlal Bhogilal, B. Com., G.D.A., F.S.A.A., A. (1-7-49), C/o United Commercial Bank Ltd., 2, Royal Exchange Place, (Top Floor), Calcutta—1. (158)
- Shah, Ramanlal Maneklal, B.Com., A. (1-7-49), R. M. Shah & Co., 18, Opp. Ambica Nivas, Char Rasta, Maninagar, Ahmedabad—8. (1261)
- Shah, Ramanlal Pranlal, B.Com., A. (1-7-49), R. P. Shah & Co., Karwa Road, Navapura, Surat. (1535)
- Shah, Ramesh Ramanlal, B.Com., A. (1-7-49), F. (1-4-54), Ramanlal G. Shah & Co., Oriental Building, 2nd Floor, Relief Road, Ahmedabad. (1468)
- Shah, Rameshchandra Sankalchand, B.Com., A. (16-9-51), Rameshchandra & Dhirajlal, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva, Ahmedabad. (2075)
- Shah, Rasiklal Dalsukhbhai, B.Com., A. (10-3-52), C/o Vijan & Company, 111-115, Kazi Sayad Street, Bombay—3. (2178)
- Shah (R. M.) & Co., (R. M. Shah), 18, Opp. Ambica Nivas, Char Rasta, Maninagar, Ahmedabad—8.
- Shah (R. P. & Co., (R P. Shah), 235, Frere Road, Near G.P.O., Fort, Bombay—1, also at Surat.
- Shah, Sakerlal Bhaichand, A.(1-7-49), F. (18-9-50), Shah & Shah, Yusuf Building, Veer Nariman Road, Fort, Bombay. (907)
- Shah & Shah, (S. B. Shah), Yusuf Building, Veer Nariman Road, Fort, Bombay.
- Shah, Shantilal Keshavlal, A. (1-7-49), F. (16-8-49), Shantilal K Shah & Co., 1924, Gandhi Road, Opposite Fuvera, Ahmedabad. (708)
- Shah, Shantilal Purshottamdas, A. (1-7-49), Sant & Shah, Rajabahadur Mansion, 24-B, Hamam Street, Fort, Bombay. (1528)
- Shah (S. M.) & Co., (S. M. Shah), Shahviri Building, 37/41, Picket Road, Kalbadevi, Bombay—2.
- Shah, Somehand Madhavlal, A. (1-7-49), F. (23-5-52), S. M. Shah & Co., Shahviri Building, 37/41, Picket Road, Kalbadevi, Bombay—2. (467)
- †Shah, Sumanchandra Thakorlal, A. (1-7-49), Assistant Manager, Nandlal Bhandari Mills Ltd., 23, New Colony, Near M. S. High School, Indore City. (1039)
- Shah, Sunderlal Nagindas, B.Com., A. (24-8-49), Chief Accountant, Indian Trade & General Insurance Co. Ltd., Jehangir Bullding, 133, Mahatma Gandhi Road, Bombay—1. (1577)

- Shah, Thakorlal Amratlal, A. (17-5-50), Thakorlal & Co., 11, Bank Street, 3rd Floor, Fort, Bombay—1. (1727)
- Shah, Uttamchand Sakalchand, B.Com., A. (7-11-50), "Nirmala Nivas", "A" Block, Third Floor, Room No. 70, Aimai Merwanji Street, Supari Baugh Road, Parel, Bombay—12. (1889)
- Shah, Vajechand Laxmichand, A. (25-3-54), Reshamwala Building, Baranpuri Bhagol, Surat. (2816)
- Shah, Vallabhbhai Trikamlal, B.Com., A. (11-2-52), Champa Nivas, Block No. 3, Bajaj Road, Vile-Parle (West), Bombay. (2136)
- Shah, Vallabhdas Muljibhai, B.A., A. (18-1-51), Chandulal M. Shah & Co., Kamar Building, 5th Floor, Cawasji Patel Street, Fort, Bombay. (1940)
- Shah, Vasantlal Ratilal, B.Com., A. (20-8-52), Vasantlal & Co., 34, Laxmi Building, 11th Khetwadi Lane, Bombay—4. (2252)
- Shah, Vinod Ramanlal, B.Com., A. (19-8-50), Vinod & Narendra, 1st Floor, Manilal Mansion, Cross Lane, Ahmedabad. (1841)
- Shaha & Co., (G. C. Saha and M. C. Poddar), 10, Old Post Office Street, Calcutta-1.
- Shamanna, B., A. (1-7-49), F. (16-8-49), Door No. 21, East Park Road, Post Malleswaram, Bangalore—3. (1567)
- Shankar, D. N., B.A., A. (1-7-49), F. (12-1-52), 23, Sullivan Garden Street, Mylapore, Madras. (1084)
- Shankar (G. V. N.) & Co., (G. Vaidyanathan), 37/38, Thambu Chetty Street, George Town, Madras.
- Shankara, Srikantia, B.A., A. (14-11-50), "Ananda Bhavan", Osmanpura, Aurangabad (Dn.). (1898)
- Shantharam Rao, Bagade, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Nandigudda Road, Mangalore. (338)
- Shantilal K. Shah & Co., (Shantilal K. Shah), 1924, Gandhi Road, Opp. Fuvara, Ahmedabad.
- †Sharan, Bharatagraj, B.A., A. (21-3-50), Accounts Officer, The Tata Iron & Steel Co Ltd., Jamshedpur. (1666)
- Sharda (J.) & Co., (J. Sharda), Outside Sojatigate, Ganesh Building, Jodhpur.
- Sharda, Jethanand, B.Com., A. (18-8-49), J. Sharda & Co., Outside Sojatigate, Ganesh Building, Jodhpur. (1574)
- Sharedalal, Chandrakant Ramniklal, B Com., A. (29-7-53), C. R. Sharedalal & Co., 2321/5, Near Share Bazar, Manek Chowk, Ahmedabad. (2571)
- Sharedalal (C. R.) & Co., (C R. Sharedalal), 2321/5, Near Share Bazar, Manek Chowk, Ahmedabad.
- †Shareef, Khizr Ali, G.D.A., A. (1-7-49), Chief Auditor, Co-operative Societies, B-1, 208, Chiragali Street, Hyderabad (Deccan). (299)
- Shareef Thacker & Co., (J. V. Thacker), Ali Chambers, Tamarind Lane, Fort, Bombay.
- †Sharma, Basu Deo, B.Com., A. (19-2-51), C/o The Aligarh Electric Supply Co. Ltd., Udai Singh Jain Road, Aligarh. (1957)
- Sharma (D.) & Co., (D. Sharma), General Motor Stand, Jullundur City.
- Sharma, Durga Das, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **D. Sharma & Co.,** General Motor Stand, Jullundur City. (406)
- Sharma, Durga Prasad, M.A., B.Com., A. (1-7-49), F. (2-8-52), Sharma Gautam & Co., 138, Canning Street, Calcutta. (1150)
- Sharma, Ganga Prasad, B.Com., A. (1-7-49), Auditor, Director of Education, State of Ajmer, Ajmer. (1212)
- Sharma Gautam & Co., (D. P. Sharma), 138, Canning Street, Calcutta.
- Sharma (H. P.) & Co., (H. P. Sharma), Temple Chambers, 6, Old Post Office Street, Calcutta.
- Sharma, Hari Prasad, B.Com., A. (1-7-49), F. (13-2-54), H. P. Sharma & Co., Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1228)
- Sharma, Jagannath, A. (1-7-49), F. (16-1-51), J. N. Sharma & Co., Shyam Sunder Building, 24/18, The Mall, Kanpur. (1038)
- Sharma (J. N.) & Co., (J. N. Sharma and P. S. Bhargava), Shyam Sunder Building, 24/18, The Mall, Kanpur.

- Sharma (J. N.) & Co., (J. N. Sharma, P. S. Bhargava and M. M. Chatrath), 26, Chowranghee, Calcutta.
- Sharma, Lajpat Rai, B.Com., A. (17-1-53), Chandla Sharma & Co., 9, Madras House, Daryaganj, Delhi—7. (2364)
- Sharma, Madan Lal, B.Com., A. (21-9-49), K. N. Gutgutia & Co., Pilani Bhawan, Mirza Ismail Road, Jaipur City. (1601)
- Sharma, Naurang Ray, A. (1-7-49), F. (16-8-49), Diggi Street, Beawar. (41)
- Sharma (P. B.) & Co., (P. B. Sharma), Chowk, Bhopal.
- Sharma, Parmeshwari Ballabh, B.Com., A. (1-7-49), F. (10-8-51), P. B. Sharma & Co., Chowk, Bhopal. (1066)
- †Sharma, Prem Nath, B.A. (Com.), LL.B., A. (13-9-50), with A. F. Ferguson & Co., Scindia House, New Delhi. (1869)
- Sharma (S. D.) & Co., (S. D. Sharma), 'A' Block, Connaught Circus, Behind Post Office, New Delhi.
- †Sharma, Shambhu Nath, M.Com., A. (15-12-49), Accountant, World Health Organisation, Patiala House, New Delhi. (1629)
- Sharma, Shankerlal, B.Com., A. (18-12-53), S. L. Sharma & Co., Mansoon Building, Rampura, P.O. Kota. (2755)
- Sharma, Shiv Dutt, B.Com., LL.B., A. (20-1-54), S. D. Sharma & Co., 'A' Block, Behind Marina Hotel, Connaught Place, New Delhi. (2772)
- Sharma (S. L.) & Co., (Shankerlal Sharma), Mansoon Building, Rampura, P.O. Kota,
- Sharma, Suraj Mal, B.Com., LL.B., A. (18-12-53), with K. N. Gutgutia & Co., 33, Netaji Subhas Road, Calcutta. (2753)
- †Sharma, Udaya Nand, B.A., LL.B., A. (1-7-49), F. (16-8-49), 57, Jaswant Bhawan, Jodhpur. (848)
- Sharp, Charles Ruxton, A. (1-7-49), F. (16-8-49), Sharp & Tannan, Bank of Baroda Building, Apollo Street, Fort, Bombay. (50)
- Sharp & Tannan, (C. R. Sharp, B. R. Tannan and G. T. Knare), Bank of Baroda Building, Apollo Street, Fort, Bombay.
- †Shende, Shridhar Purushottam, A. (6-5-53), 228, Charni Road, Soman Building, Top Floor, Girgaum, Bombay. (2511)
- Sheshadri Nagar Subbarao, G.D.A., A. (1-7-49), 182/B, Lansdowne Road, Calcutta—29. (1024)
- †Shete, Shankar Keshav, G.D.A., A. (1-7-49), 10, Janabai Niwas, D. L. Vaidya Road, Dadar, Bombay—28. (1446)
- Sheth & Co., (B. M. Sheth), 43/2, Sheth's Pole, Ratan Pole, Ahmedabad.
- Sheth, Eipinchandra Motilel, B.Com., A. (24-2-51), Sheth & Co., 43/2, Sheth's Pole, Ratan Pole, Ahmedabad. (1959)
- Sheth, Ranchhoddas Bahechardas A. (1-7-49), F. (16-8-49), B. H. Patel & Co., 2nd Floor, Kaka Building, Opp. Edward Cinema, 505, Kalbadevi Road, Bombay-2. (860)
- †Shetti. Vithal Santappa, A. (6-10-52), C/o Income-tax Office, Special Circle, Hyderabad-Dn. (2299)
- Shetty, Kandavar Thimmappa, B.A., A. (1-7-49), Mahatma Gandhi Road, Kodialbail, Mangalore—3. (1331)
- †Shetty, M. Prathap Chandra, A. (1-7-49), C/o Glaxo Laboratories (India) Ltd., 167, Broadway, P.B. No. 108, Madras—1. (1214)
- Shetty, V. Monappa, B.A., A. (1-7-49), E. A. Pais Building, K. S. Rao Road, Mangalore. (1456)
- Shetty, Yermal Raghu, A. (30-4-53), Y. R. Shetty & Co., 41, Medows Street, 2nd Floor, Fort, Bombay. (2502)
- Shetty (Y. R.) & Co., (Y. R. Shetty), 41, Medows Street, 2nd Floor, Fort, Bombay. Shevde, Raghunath Hari, A. (12-11-49), C/o Art Corner, 22, Khatau Building.
- Girgaum, Bombay—4. (1620)
 Shinde Baburao Govindrao B.Com., A. (23-8-50), B. G. Shinde & Co., Nawah
- Shinde, Baburao Govindrao, B.Com., A. (23-8-50), B. G. Shinde & Co., Nawab House, Kampoo Kothi, Lashkar, Gwallor. (1853)

 Shinde (R. G.) & Co. (B. G. Shinde) Nawab House Kampoo Kothi, Lashkar,
- Shinde (B. G.) & Co., (B. G. Shinde), Nawab House, Kampoo Kothi, Lashkar, Gwalior.

- Shipchandler, Saleh Nomanbhai, B.Com., A. (15-9-53), 97, Apollo Street, Fort, Bombay—1. (2666)
- Shivangi, Narayan Vithalacharya, B.Com., A. (28-8-53), **Deshpande Jasavala & Shivangi**, 1520, Maruti Street, Belgaum. (2632)
- †Shivarao, Bellur Kashirao, B.A., A.A.C.A., A. (25-11-50), with Lodha & Co., Parekh House, New Queens Road, Bombay—4. (1905)
- †Shroff, Behram Maneckji, B.Com., A. (18-9-52), B/5, Jer Baug, Byculla, Bombay—27. (2281)
- Shroff (D. D.) & Co., (R. D. Shroff and D. D. Shroff), 22, Apollo Street, Fort, Bombay.
- Shroff, Dadi Sorabji, A. (1-7-49), F. (1-5-53), Kalyaniwala & Mistry, 32, Apollo Street, Fort, Bombay. (780)
- Shroff, Dinshaw Dorabshaw, G.D.A., A. (1-7-49), F. (16-8-49), D. D. Shroff & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (104)
- Shroff, Manoranjan Ratilal, B.Com., A. (1-7-49), M. R. Shroff & Co., 102, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay—1. (1134)
- Shroff, Minocher Dosabhai, G.D.A., A. (1-7-49), 12/14, Bazargate Street, Fort, Bombay—1. (1387)
- †Shroff, Minocher Nowroji, A. (26-12-50), Advance Mills Staff Quarters, Outside Delhi Gate, Ahmedabad. (1927)
- Shroff (M. R.) & Co., (M. R. Shroff), 102, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay-1, also at Ahmedabad.
- †Shroff, Pestonji Sorabji, A. (1-7-49), 808, Tehmi Manor, Vincent Road, Dadar, Bombay. (849)
- †Shroff, Phiroze Kaikhushru, B.A., B.Com., A. (18-8-50), C/o Oriental Life Office, Fort, Bombay. (1830)
- Shroff, Rutton Dinshaw, M. Com., A. (1-7-49), F. (13-2-54), D. D. Shroff & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (1345)
- Shukla, Jaykumar Dhansukhram, A. (23-8-50), Navnit Niwas, Bharda Wadi, Andheri, Bombay. (1851)
- Shukla (R.) & Co., (R. S. S. Shukla), Rambagh, Kanpur.
- Shukla, Rameshchandra Narbheram, B.Com., A. (16-12-49), C/o Louis Dreyfus & Co. Ltd., Pollock House, 28, Pollock Street, Calcutta. (1632)
- Shukla, Ram Shanti Swarup, M.A., M.Com., LL.B., A. (20-9-51), R. Shukla & Co., Rambagh, Kanpur. (2078)
- Sidhwa, Minoo Byramji, B.A. (Hons.), A. (23-3-50), C/o Lever Brothers (India) Ltd., Scindia House, Ballard Estate, Bombay. (1679)
- †Sifton, James Elgood, A. (1-7-49), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1144)
- †Sim. George Alexander Strachan, A. (1-7-49), C/o Andrew Yule & Co., Ltd., 8, Clive Row, Calcutta. (917)
- †Singh, Kanwar Anand, B.A., B.Com. (Lond.), A.C.A. (Eng.), A. (13-6-52), with Lovelock & Lewes, 4, Lyons Range, Calcutta—1. (2223)
- Singh, Mahendra Pratap, B.Com., A. (1-7-49), M. P. Singh Co., 72, Hazratganj, 1st Floor, Tej Kumar Bhargava Estate Buildings, Lucknow. (1454)
- Singh (M. P.) & Co., (M. P. Singh), 72, Hazratganj, 1st Floor, Tej Kumar Bhargava Estate Buildings, Lucknow.
- Singh, Mukti Prasad, B.A., A. (1-7-49), F. (16-8-49), Santipara, Rahabari P.O., Dibrugarh. (779)
- †Singh, Purushottam Deo, B.Com., A. (15-12-49), Chief Accountant, The Pioneer Ltd., 20, Vidhan Sabha Marg, Post Box No. 22, Lucknow. (1630)
- †Singh, Vishnu Charan, B.Com., LL.B., A. (18-8-53), Accountant, Industrial Finance Corporation of India, Keeling Road, New Delhi—1. (2611)
- †Singhania, Hari Ram, B.Com., A. (1-7-49), P.O. Box No. 77, Lucknow. (1545)
- Singhi & Co., [R. Singhi, J. Singhi, and M. L. Jain (for Jaipur branch only)], 1-B, Old Post Office Street, Calcutta—1, also at Bomba y and Jaipur.

- Singhi, Jai Singh, B.Com., A. (1-4-53), Singhi & Co., 1-B, Old Post Office Street, Calcutta—1. (2462)
- Singhi, Ramchandra, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), Singhi & Co., 1-B, Old Post Office Street, Calcutta---1. (667)
- Sinha, Biman Bhusan, B.A., G.D.A., A. (1-7-49), Sinha & Mookerjee, Bhadul P.O., Dist. Bankura. (428)
- Sinha & Co., (I. B. Sinha), Balhara Mansions, 30, Hazratganj, Lucknow.
- Sinha, Binod Kumar, B.Com., A. (7-10-49), B. K. Sinha & Co., Dak Bungalow Road, Patna—1. (1610)
- Sinha (B. K.) & Co., (B. K. Sinha), Dak Bungalow Road, Patna-1.
- †Sinha, Dilip Kumar, B.Com., A. (1-7-49), Agricultural Income-tax Officer, Grade I, Malda. (1434)
- Sinha, lqbal Bahadur, M.Com., A. (4-6-53), Sinha & Co., Belhara Mansions, Hazratganj, Lucknow. (2532)
- Sinha & Mookerjee, (B. B. Sinha), Bhadul P.O., Dist. Bankura.
- †Sinha, Nagendra Prasad, M.A., M.Com., LL.B., A. (27-4-53), 22-B, South End Park, Calcutta—29. (2491)
- †Sinharay, Ajit Mohan, B.Com., A. (1-7-49), Dy. Accountant, The British India Corporation Ltd., Cawnpore Woollen Mills Branch, Civil Lines, Kanpur. (600)
- Sinha Roy (S. K.) & Co., (S. K. Sinha Roy), 19, Strand Road, Calcutta—1.
- Sinha Roy, Santosh Kumar, M.A., B.Com., A. (15-5-50), S. K. Sinha Roy & Co., 19, Strand Road, Calcutta—1. (1715)
- †Sinha, Satyendra Nath, B.A. (Com.) (Hons.), A. (22-5-51), C/o National Tobacco Co. of India Ltd., Norton Buildings, 1 & 2, Old Court House Corner, Calcutta—1. (2000)
- Sircar Gupta & Co., (S. Sircar and H. C. Das), 3/1, Mangoe Lane, Calcutta.
- Sircar, Sontoshmoy, M.A., B.Com., LL.B., A. (1-7-49), F. (7-1-54), Sircar Gupta & Co., 3/1, Mangoe Lane, Calcutta—1. (1371)
- Sitaram & Co., (S. Sitaram, G. C. Saha and M. C. Poddar), 10, Old Post Office Street, Calcutta—1.
- Sitaram, Swaminatha, B.Com., A. (29-9-51), Sitaram & Co., 10, Old Post Office Street, Calcutta—1. (2043)
- Sitaramaiah, Bellur, A. (1-7-49), 593/4, "Varuna", West End Road, Malleswaram, Bangalore. (1070)
- Sivabhogam (Miss) R., B.A., A. (1-7-49), F. (17-6-50), 15, Armenian Street, Madras. (512)
- Siyaram (L.) & Co., (L. Siyaram), 36, Khansamettu Street, Madhurai.
- Sivaram, Lakshmana, G.D.A., A. (1-7-49), F. (16-8-49), L. Sivaram & Co., 36, Khansamettu Street, Madura. (214)
- Siva Ramakrishna, Polepeddi, B.Com., A. (8-6-50), with Brahmayya & Co., 8138, Kingsway, Secunderabad (Dn.) (1762)
- Sivaramakrishnan, Ayalur Krishnan, A. (1-7-49), F. (12-3-50), Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352, Madras—1. (960)
- Sivaramakrishnan, Chathapuram Subramania, G.D.A., A. (1-7-49), F. (16-8-49), Old Kalpathy, Kalpathy, Palghat. (134)
- †Sivaramakrishnan, Nallepilli Parameswara Iyer, A. (1-7-49), No. 43-A. Gollavar Agraharam Roa Madras—21. (662)
- Sivasamban, Tiruvalam Kumaraswami, B.A., B.L., A. (19-8-50), C/o Madura Mills Co., Ltd., Madhurai. (1836)
- †Sivasubramaniam, K., B.A., A. (1-7-49), Deputy Chief Accountant, T. V. Sundaram Iyengar & Sons Ltd., 23, Lakshminarayanapuram Agraharam, Madhurai (1048)
- †Sivasubramanian, Arunachala, B.A. (Hons.), M.A., A.S.A.A. A. (23-10-52), No. 6, Bhagirathi Bhuvan, Gymkhana Road, Matunga, Central Rly., Bombay—19. (2317)
- Sivasubramanian, N., B.A., A. (28-8-51), 4/12, Grama Street, Nungambakkam, Cathedral, P.O., Madras—6. (2069)
- Sloan, James, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road, Calcutta. (1427)

- Smailes, John, A. (1-7-49), F. (23-12-50), Ford, Rhodes, Parks & Co., Stephen House, Dalhousie Square, Calcutta. (517)
- †Smalley, David, A. (1-7-49), C/o Jardine Henderson Ltd., 4, Clive Row, Calcutta. (1510)
- Sodhbans & Co., (I. S. Bhatty, S. S. Bhatia and M. S. Bhatty), Commercial Building, Mahatma Gandhi Roud, Kanpur.
- Sodhbans & Co., (P. S. Sodhbans and J. L. Jain), Dilbar Building, Paharganj, New Delhi.
- Sodhbans, Prem Singh, A. (1-7-49), F. (16-8-49), Sodhbans & Co., Dilbar Buildings, Original Road, Paharganj, New Delhi. (23)
- Sohoni, Vishnu Vithal, A. (1-7-49), C/o Dr. Vaze, Wada, Behind Marathi School No. 2, Old Sangli, Sangli. (128)
- Sohony (H. S.) & Co., (H. S. Sohony, R. H. Patwardhan and D. N. Tulpule), 340, South Kasba, Sholapur.
- Sohony, Hari Shankar, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), H. S. Sohony & Co., 340, South Kashba, Sholapur. (45)
- Som (R.) & Co., (R. Som), 19/C, Raja Manindra Road, Paikpara, Calcutta—37.
- Som, Rakhaldas, B.A., A.S.A.A., A. (1-7-49), F. (15-11-50), R. Som & Co., 19/C, Rajamanindra Road, Paikpara, Calcutta—37. (1027)
- Somaiya, Jivraj Lalji, G.D.A., A. (1-7-49), F. (16-8-49), **Jivraj & Co.,** 317, Kalbadevi Road, Opp. Swadeshi Market, Bombay—2. (534)
- Somasundaram, G., B.Com., A. (16-4-52), P. V. Ramachandran & Co., 44, Great Cotton Road, Tuticorin. (2193)
- †Somayajulu, Garikapati Sivarama Lakshmi Narasimha, B.Com., A. (1-7-49), Civil and Commercial S. A. S. Accountant, Superintendent, Commercial Audit Wing, Accountant General's Office, Nagpur. (1488)
- †Sondhi, Sushil Kumar, B.A., A. (1-7-49), Superintendent of Advances, Rehabilitation Finance Administration, 'M' Block, Central Secretariat, New Delhi. (1178)
- Soni, Bal Bır Singh, B.A., F.S.A.A., A. (1-7-49), F. (11-9-50), B. S. Soni & Co., "Durga Mahal", Gurdaspur. (195)
- Som, Bansilal, B.Com., A. (1-7-49), F. (1-4-54), C. C. Chokshi & Co., "Girdhar Chambers", Opp. Model Talkies, Gandhi Road, Ahmedabad. (1452)
- Sonl (B. S.) & Co., (Bal Bir Singh Soni), "Durga Mahal", Gurdaspur.
- Sonl Chatrath & Co., (K. P. Soni, J. R. Chatrath and S. C. Kapur), 15, Delhi Ajmeri Gate Scheme, Agarwal Building, Behind Kamla Market, New Delhi.
- Soni, Kishen Prasada, F.S.A.A., A. (1-7-49), F. (13-10-49), Soni Chatrath & Co., 15, Delhi Ajmeri Gate Scheme, Agarwal Building, Behind Kamla Market, New Delhi. (190)
- †Sood, Parkash Chand, B.Sc., A. (1-6-50), C/o Associated Tubewells Ltd., 23, A. P. Sen Road, Lucknow. (1754)
- Sopariwalla (C. H.) & Co., (Chandulal Harkisondas Sopariwalla and Devendrababu Chunilal Sopariwalla), 14, Hamam Street, Fort, Bombay.
- Sopariwalla, Chandulal Harkisondas, A. (1-7-49), F. (16-8-49), C. H. Sopariwalla & Co., 14, Hamam Street, Fort, Bombay. (30)
- Sopariwalla, Devendrababu Chunilal, A. (1-7-49), F. (13-10-49), C. H. Sopariwalla & Co., 14, Hamam Street, Fort, Bombay. (935)
- Sorab P. Pocha & Co., (Sorab P. Pocha), Dantra House, Barrow Road, Apollo Bunder, Bombay.
- Sorcar (M. K.) & Co., (M. K. Sarkar), Santipara Main Road, P.O. Rehabari, Dibrugarh.
- Soundararaja Ayyangar, Valayakaranai, B.A., G.D.A., A. (1-7-49), F. (16-8-49), V. Soundararajan & Co., Catholic Centre, Armenian Street, Madras—1. (414)
- Soundararajan (V.) & Co., (V. Soundararajan and A. Harshavardhana), Catholic Centre, Armenian Street, Madras—1.
- Soundararajan, Vengarai Varadaraja Aiyangar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Sri Nilayam", North Maravaneri Extension, Salem. (483)
- †Sowani, Chimnaji Dhondo, B.Sc., A. (4-8-50), 127, Bhau Daji Road, Matunga (G.I.P.), Bombay—19. (1816)
- Sowani, Damodar Vinayak, G.D.A., A. (1-7-49), F. (22-4-50), Bathboi & Purohit, National Insurance Building, 204, Hornby Road, Fort, Bombay. (697)

- Sreen (Y. P.) & Co., (Y. P. Sreen), 9, Royal Exchange Place, 3rd Floor, Room No. 4, Calcutta—1.
- Sreen, Yash Pal, B.A., A. (1-7-49), F. (16-8-49), Y. P. Sreen & Co., 9, Royal Exchange Place, 3rd Floor, Room No. 4, Calcutta—1. (630)
- †Sreenivasan, Malur Doraiswamy, A. (1-7-49), F. (1-12-51), Chief Accountant, Prithvi Insurance Co., Ltd., Post Box No. 76, Madras. (923)
- Sreenivasan (N. C.) & Rajagopal (N. C.) & Co., (N. C. Rajagopal, N. C. Parthasarathy, M. R. Ramaswamy and N. C. Sundararajan), 13, South Street, Karur.
- Srikantiah, Hiresave Venkatarangiah, B.A., LL.B., B.Com., A. (8-9-53), 2647, V. V. Mohalla, Mysore. (2650)
- Srinivasachar, B. R., M.A., A. (1-7-49), 15, Cutcherry Road, Tiruppattur. (North Arcot District). (1193)
- †Srinivasachari, Krishnamachari, A. (7-12-53), House No. 2628, Beadonpura, Gali No. 4, 4, Bank Street, Karol Bagh, New Delhi—5. (2749)
- Srinivasa Iyer, K. R., G.D.A., A. (1-7-49), Manager, The Mysore Provincial Cooperative Apex Bank Ltd., Bangalore—2. (1311)
- Srinivasa Iyer, Sankaranarayana, M.A., A. (13-3-51), Palai. (1971)
- Srinivasan, Dharmarajaiyer, M.A., A. (26-4-51), Superintendent, Commercial Audit Wing, Office the Accountant General, Madras. (1992)
- †Srinivasan, A. A., B.A., LL.B., G.D.A., A. (1-7-49), 194, Trincomali Street, Kandy. (691)
- †Srinivasan, E. V., B.A., I.A.A.S., A. (11-9-52), Office of the Comptroller & Auditor General of India, 3, Mansing Road, New Delhi. (2278)
- †Srinivasan, Hiremagalur, Ramiengar, M.A., A.S.A.A., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee, Calcutta—16. (1315)
- Srinivasan, J., A. (20-4-53), S. Viswanathan, 24/1, Narasimharaja Road, Bangalore—2. (2471)
- Srinivasan, K. V., B.Sc., G.D A., A. (1-7-49), F. (16-8-49), 29, Mount Road, Madras—2. (497)
- †Srinivasan, M. G., G.D.A., A. (1-7-49), Accounts Officer, C.M.E., Kirkee. (460)
- Srinivasan, Melappalayam Sudarsanam, B.A., G.D.A., A. (1-7-49), F. (16-8-49),
 M. S. Krishnaswami & Jagannathan, "Sudarsanam", Rathnasabapathipuram,
 P.O., Coimbatore. (434)
- Srinivasan, Parthasarathy, B.Com., A. (17-10-51), K. V. Narasimhan & Co., 234/7, Gandhi Road, Chittor. (2090)
- Srinivasan, R., B.A., A. (1-7-49), F. (16-8-49), Swami & Vasan, Purushottam Buildings, 1st Floor, Mount Road, Madras—2. (854)
- **Srinivasan**, R., A. (1-7-49). Accountant, John Taylor & Sons (India) Ltd., Oorgaum P.O., Kolar Gold Field. (1351)
- †Srinivasan, Ramaswami, A. (19-8-50), Chief Accounts Officer, Delhi Transport Service, Scindia House, New Delhi. (1838)
- Srinivasan, S., B.A., A. (22-1-54), V. Sankar Aiyar & Co., Deepak Mahal, 4th Floor, Marine Drive, Bombay. (2779)
- Srinivasan, S., M.A., A. (21-3-52), Ramachandran & Srinivasan, 63, Sen Gupta Street, Ramnagar, Coimbatore. (2179)
- Srinivasan, Simile Krishnaiyar, B.Com., A. (1-7-49), F. (16-8-49), No. 7, Raiji Road, Gandhinagar, Tallakulum Post, Madhurai. (162)
- Srinivasan, Udamalpet Hanumantharao, B.A., A. (1-7-49), Sundardas Tank Street, Tiruchirapalli. (695)
- Srinivasan, V., A. (14-8-51), 5-B, Clive Ghat Street, Calcutta-1. (2048)
- †Srinivasan, V., B.Sc., A. (8-11-52), Secretary, The Indian National Press (Bombay), Dalai Street, Fort, Bombay—1. (2322)
- Srinivasan, Valayaputhur, A. (1-7-49), Chief Accountant, Tata Locomotive & Engineering Co. Ltd., Bombay House, 24, Bruce Street, Fort, Bombay. (683)
- Srinivasa Prasad, Ananthapur Kesaviengar, B.Sc., A. (21-3-50), 115, K/D, Flat, Circuit House Area, Jamshedpur. (1661)
- Srinivasaraghavan, Ananthakrishnapuram Narayanaiyengar, A. (1-7-49), F. (16-8-49), No. 3, Gopala Krishna Road, Thyagarayangar, Madras—17. (99)

- Srinivasa Rao & Govindarajan, (M. D. Srinivasa Rao), Bangalore Road, Bellary.
 Srinivasa Rao, M.D., B.Com., A. (24-4-52), Srinivasa Rao & Govindarajan, Bangalore Road, Bellary. (2199)
- Sripadaraj, Canambele Jayasimharao, A. (10-9-53), with Brahmayya & Co., 55, Silver Jubilee Park Road, Bangalore—2. (2658)
- Sriram, Kurpad Gundappa, B.A. (Hons.), A. (24-11-53), 14, Maneklal Mansion, Bombay—19. (2738)
- Sriramulu, Chadalavada, B.Com., A. (9-2-53), 54, Gengu Reddi Road, Egmore, Madras—8. (2399)
- †Sri Ramulu, S. V., G.D.A., A. (1-7-49), F. (13-6-51), C/o Cooper Engineering Ltd., Satara Road. (606)
- Srivastava, Girijesh Chandra, B.Com., A. (9-2-53), 108/119, Gandhinagar, Kanpur. (2398)
- Srivastava (H. C.) & Co., (H. C. Srivastava), Dr. Ram Kishore Building, Dariba Kalan, Delhi-6.
- Srivastava, Hem Chandra, B.A. (Com.), A. (6-12-50), H. C. Srivastava & Co., Dr. Ram Kishore Building, Dariba Kalan, Delhi—6. (1914)
- †Srivastava, Rama Kant, B.Com., A. (15-3-54), C/o Hazari Lal, Mohalla Hathipur, Lakhimpur—Kheri. (2808)
- Sthanumoorthy Iyer, Sankaranarayana Iyer, B.A., A. (1-7-49), F. (11-12-50), K. N. Gutgutia & Co., General Assurance Building, Hornby Road, Fort, Bombay. (940)
- †Stuart Smith, Willmot, A. (1-7-49), C/o The Union Bank of Scotland Ltd., 15, Bothwell Street, Glasgow. C—2. (1374)
- Subbachar, Dindigul Venkatanarasimha, B.A., A. (1-7-49), F. (16-8-49), Sri Gurus Nivas, 33, Telugu Brahmin Street, Coimbatore. (466)
- Subba Raju, Pasupaity Venkata, G.D.A., A. (1-7-49), F. (16-8-49), P. V. S. Raje & Co., Masulipatam. (734)
- Subbarama Iyer, Kizakkencherry Narayanapattar, G.D.A., A. (1-7-49), F. (16-8-49), Sundaram & Sr.nivasan, 161, Mount Road, Madras. (188)
- Subbaraman, S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), Sankaran & Raman, National Insurance Buildings, Esplanade, Madras. (326)
- Subbaraman, Tarakad Ranganatha, G.D.A., A. (1-7-49), F. (16-8-49), K. K. Thampan & Co., Raman Menon Road, Chalapuram, Kozhikode—2, (229)
- †Subbaraman, V. G., A. (30-6-52), C/o T. Stanes & Co. Ltd., Race Course, Coimbatore. (2227)
- Subbarama Raju, Tharimana, B.A., A. (11-11-49), 11, Kumarappa Mudali Street, Nungambakkam, Madras—v. (1615)
- Subba Rao, Kambhammettu Venkata, B.A., A. (11-1-51), Rao & Rao, Eluru, West Godavary Dt. (1934)
- Subba Rao, Kambhampati Varha, B.Com., A. (1-4-53), Market Street, Secunderabad. (2447)
- Subba Rao, Khetharaju, B.A., A. (1-7-49). F. (16-8-49), Ketharaju Subba Rao & Co., 2nd Line, Brodipet, Guntur. (707)
- †Subba Rao, Kuchibhotla, M.A., B.Com., A. (18-5-50), Income-tax Officer, A-1, Ward, Queens Road, Fort, Bombay. (1733)
- †Subba Rao, Nanduri, B.Com. (Hons.), A. (12-11-53), Nanduri Vari House, Seethampeta, Rajahmundry. (2730)
- Subbarathnam, Kadathur, Visvanatha, G.D.A., A. (1-7-49), F. (16-8-49), Avanashi Road, Coimbatore. (173)
- Subba Rau, Mysore, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), Kempegowda Road, Opp. Mysore Chamber of Commerce, Bangalore—2. (239)
- Subedar, Nariman Merwanji, A. (1-7-49), F. (15-7-51), Seth Mansion, 5th Floor, Opp. For Fire Brigade Station, Sir Phirozeshah Mehta Road, Fort, Bombay. (679)
- †Subrahmani, S. Sankara, B.Sc., A. (30-6-52), C/o P. N. Sankara Iyer, Retired Asstt. Commissioner of Excise, Negercoll. (2226)
- Subrahmaniya (D. S.) & Co., (D. S. Subrahmaniya), Post Box No. 27, Bangalore—2.
- Subrahmaniya, Dharwar Subravati, G.D.A., A. (1-7-49), F. (16-8-49), D. S. Subrahmaniya & Co., Post Box No. 27, Bangalore—2, (344).

- Subrahmanyam, Kasturi, B.Com., A. (14-12-51), 13/2, Fort, Kurnool. (2119)
- Subrahmanyam (R.) & Co., (R. Subrahmanyam), Station Road, Nampali, Hyderabad—Dn.
- Subrahmanyam (R.) & Co., (R. Subrahmanyam and C. Krishna Rao), Kadrabad, Jalna (Dn.).
- Subrahmanyam, Royyuru, B.Com., A. (24-10-53), R. Subrahmanyam & Co., Station Road, Nampally, Hyderabad—Dn. (2695)
- Subrahmanyam, Uppalury Kanakadurga, B.Com., A. (14-9-53), C/o Shri M Lakshmana Rao, Income-Tax Practitioner, Main Road, Guntur. (2661)
- †Subrahmanyan, G. S., B.Com., A. (3-9-53), Block No. 12, Plot No. 262, Sion-East, Bombay—22. (2639)
- Subramania Aiyar, Kannankulangara Narayanaiyar, G.D.A., A. (1-7-49), F. (2-3-53), N. Subramaniam & Co., 4th Floor, Dhun Building, Nanabhai Lane, Fort, Bembay. (829).
- Subramania Aiyar, V. K., G.D. A., A. (1-7-49), F. (16-8-49), 10/31, Subramania Mudaliar Road, R. S. Puram, Coimbatore. (432)
- Subramania Iyer (P. S.) & Co. (P. S. Subramania Iyer, N. N. Veeraraghavan, and V. Raghunathan), 30, Lingha Chetty Street, Madras, also at Tuticorin and Bangalore City.
- Subramania Iyer (P. S.) & Co., (P. S. Subramania Iyer, N. N. Veeraraghavan, V. Raghunathan and A. V. Narasimhan), 51, James Street, Secunderabad (Dn.), also at Gulbarga and Raichur.
- Subramania Iyer, Pappakkudi Samu Sastrigal, B.A., G.D.A., A. (1-7-49), F. (16-8-49), P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (54)
- †Subramaniam, K. M., I.A. & A.S., A. (1-7-49), Chief Auditor, Southern Railway, Madras—3. (303)
- Subramaniam, M., A.(1-7-49), Sundaram & Srinivasan., 161, Mount Road, Madras. (930)
- Subramaniam (N.) & Co., (K. N. Subramania Aiyar), 4th Floor, Dhun Building, Nanabhai Lane, Fort, Bombay.
- Subramaniam (N. V.) & Co., (N. V. Subramanayan), 29, Mettu Srinivasa Street,
- Subramaniam, Perumkolam Sankarasastri, A. (21-12-50), Assistant Secretary & Accountant, The United Planter's Association of Southern India, "Glenview", Coonoor. (Nilgiris). (1923)
- Subramaniala, P. R. Rama Venkata B.A., A. (8-3-51), Flat No. 7, Bansilalpet, Secunderabad (Dn.). (1970)
- Subramaniam (T. M. S.) & Co., (T. M. S. Subramaniam), A/12, Bank of Mysore Buildings, Avenue Road, Bangalore—2
- Subramaniam, Trichinopoly Muthu Siva, A. (22-6-51), **T. M. S. Subramaniam & Co.**, A/12, Bank of Mysore Buildings, Avenue Road, Bangalore—1. (2030)
- †Subramanian, C. S., A. (1-7-49), 17, Thandavachari Street, Purasawakam, Madras. (1250)
- Subramanian (K), (K. Subramanian), 10, Perumal Tank Square, Madura, also at Dindigul.
- Subramanian, K., B.Com., A. (4-9-53), No. 12, Gopalsamudram North Bank, Dindrgul (2641)
- Subramanian, Krishna Iyer, B.A., A. (1-7-49), F. (16-8-49), 10, Perumal Tank Square, Madura. (413)
- Subramanian, K. R., G.D.A., A. (1-7-49), F. (16-8-49), 3/4, Godown Street, Madras—1. (616)
- Subramanian, Mahadanapuram Radhakrishna, A. (1-7-49), with Sastri & Shah, 15, Armenian Street, Madras. (873)
- †Subramanian, N. P., B.A., G.D.A., A. (1-7-49), Secretary & Chief Accountant, Orient Longmans Ltd., 17, Chittaranjan Avenue, Calcutta—13. (1179)
- Subramanian, P. K., A. (9-9-52), with P. S. Subramania Iyer & Co., Loharwadi Road, Raichur. (2276)
- †Subramanian, P. V., A. (26-8-49), Assistant Branch Manager, Lipton Ltd., P. B. No. 461, New Delhi—1. (1588)

- Subramanian, Rengakrishna, A. (12-11-53), No. 16, Chandrasekharapura Agraharam, Karaikudi. (2728)
- Subramanian, T. G., B.A., A. (20-11-51), 5, Adimoolampillai Agraharam, Madhurai. (2112)
- Subramanyam, K. S. Ganapathy, M.A., A. (1-7-49), F. (30-4-50), 56, Sastry Road, Coimbatore. (732)
- Subramanyam, Nambiyur Sundaram Iyer, B.Com., A. (16-9-51), 9, Kothawal-chavadi, Street, Manjakuppam, Cuddalore, N. T. (2076)
- Subramanyan, N. V., B.A., G.D.A., A. (1-7-49), F. (13-10 49), N. V. Subramaniam & Co., 29, Mettu Srinivasa Street, Salem. (623)
- †Subramanyan, Ramasseri Vancheswara Iyer, B.A., A. (9-2-53), Λccountant, Oriental Industrial Investment Corp. Ltd., 56B, Aga Khan Building, Dalal Street, Bombay. (2400)
- Subramoney, Rama, B.A., A. (7-9-53), C/o Planters Co. Ltd., Coonoor (Nilgiris). (2649)
- Subramoney, Ramanatha, B.Sc. (Hons.), A. (2-4-52), Mani & Co., No. 5, Kondi Chetty Street, Madras—1. (2183)
- Sud (P. L.) & Co., (P. L. Sud), Nakur Road, Saharanpur
- Sud, Pyare Lal, B.A., LL.B., A. (18-8-50), P. L. Sud & Co., Nakur Road, Saharanpur. (1832)
- Sundaram, Arumugamangalam Yagnamier, M.A., A. (1-7-49), F. (4-9-52), A. Y. Sundram & Co., 189-B, Mount Road, Madras—2. (635)
- Sundaram, Kalyana Krishnamurthy, A. (1-7-49), 15, East Iyen Street, Kumbakonam. (468)
- Sundaram, M.B., A. (1-7-49), F. (16-8-49), 296, Thambu Chetty Street, Madras—1. (908)
- Sundaram, Ramamurti Halasya, M.A. A. (1-7-49), Claymont Cottage, Ootacamund, (1227)
- Sundaram S, B.Sc., A. (1-7-49). 14, Kalpagambal Nagar, Oliver Road, Mylapore, Madras—4 (1279)
- Sundaram, S. Alagu, A. (1-7-49), F. (16-8-49), Sundaram & Sankaran, Y.M.C.A. Buildings, Madura. (824)
- Sundaram & Sankaran, (S. A. Sundaram, R. Sankaran, M. Krishnan and S. N. Rama Krishna Raja), Y.M.C.A. Buildings, Madhurai, also at Rajapalayam.
- Sundaram & Srinivasan, (K. N. Subbaraman, T. C. Minakshisundaram, M. Subramaniam and R. Venkataraman), 161, Mount Road, Madras, also at Madural, Dindigul and Tuticorin.
- †Sundaram, V. M., B.Com., A (20-9-51), 20, Rangier Street, Thayagarayanagar, Madras—17. (2079)
- Sundararajan, Nallan Chakravarthy, A. (24-2-51), N. C. Rajagopal & Co., Sahadevapuram Extension, Salem. (1961) .
- Sundara Raman, Nagaswamy Iyer, B.A., A. (1-7-49), Bhakta Nivas, Ground Floor, Sraddhananda Road, Matunga, Bombay—19. (717)
- Sundaresan (S) & Co., (S. Sundaresan and T. M. Santhanam), 55, East Second Street, Pudukottai.
- Sundaresan, S., B.A., A. (31-8-49), S. Sundaresan & Co., 55, East Second Street, Pudukottal. (1589)
- Sunderlal & Co., (S. L. Fatehpuria), National Insurance Building, 59, Forbes Street, Fort, Bombay.
- Sundram (A. Y.) & Co., (A. Y. Sundaram), 189-B, Mount Road, Madras-2.
- †Suneja, Ladha Ram. B.A. (Hons.), A. (17-5-50), C/o Suneja Book Centre, Below Madras Hotel, Connaught Circus, New Delhi. (1722)
- †Suntook, Burjor Jehangir, A. (1-7-49), Kayamali Buildings, 185, Lamington Road, Bombay—7. (872)
- †Sur, Amal Kumar, M.A., B.Com., A. (1-7-49), 14/P, Middle Road, P.O. Entally, Calcutta—14. (1350)

- Sur, Purnanka Mohan, F.S.A.A., A. (1-7-49), F. (16-8-49), Sur & Sen, 11, Old Post Office Street, Calcutta. (419)
- Sur & Sen, (P. M. Sur), 11, Old Post Office Street, Calcutta.
- **†Sur**, Upendra Nath, B.Sc., A.S A.A , A. (1-7-49), Suite 8, 36, Chowringhee, Calcutta-16. (1131)
- Surana (M. L.) & Co., (M. L. Surana), Dhanmandi, Udaipur.
- Surana, Mancharlal, B.Com., A. (23-2-52), M. L. Surana & Co., Dhanmandi, Udaipur. (2165)
- Surana, Pratap Singh, B.Com., A. (1-7-49), F. (5-10-50), P. S. Surana & Co., Opp. Brij Talkies, Nayapura, Kotah. (892)
- Surana (P. S.) & Co., (P. S. Surana, and S. Gupta), Opposite Brij Talkies, Nayapura, Kotah, also at Jodhpur.
- Surendra Bhatt & Co., (S. C. Bhatt), 22, Apollo Street, Fort, Bombay.
- †Surendra Kumar, B.A. (Com.) (Hons.), A. (11-2-54), 10, Todarmal Road. New Delhi, (2797)
- Suresh C. Mathur & Co., (S. C. Mathur), Mercantile Bank Buildings, Chandni Chowk, Delhi.
- Surl & Co., (M. R. Venkataraman), 64, Lakshmi Buildings, Sir Pherozshah Mehta Road, Bombay.
- Suri & Co., (I. S. Suri), 2nd Floor, No. 1, British Indian Street, Calcutta.
- Suri & Co., (S. Suryanarayana Iyer, S. Venkataraman, K. Sadagopachari and D. Ramachandran), Post Box No. 1354, 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, Madras—1, also at Trivandrum.
- Suri & Co., (S. Suryanarayana Iyer, S. Venkataraman, K. Sadagopachari, D. Ramachandran and D. S. Subrahmaniya), No. 9-D, Patel Buildings, Fifth Main Road, Gandhinagar, Bangalore—2.
- **Suri & Co.**, (S. Suryanarayana Iyer, S. Venkataraman, K. Sadagopachari, D. Ramachandran and V. Kuppuswamy), 8/34, Jail Road, Colmbatore.
- Suri & Co., (Ca Suryanarayana Iyer, S. Venkataraman, K. Sadagopachari, D. Ramachandran and S. Padmanabhan) 183, Palace Road, Madhuraf.
- Suri, Ishar Singh, G.D.A., A. (1-7-49), Suri & Co., No. 1, British Indian Street, 2nd Floor, Calcutta. (955)
- Suri, S. P., M A., LL.B., A. (1-7-49), T. (24-7-52), 20, Ajmeri Gate Extension, New Delhi. (1147)
- †Surl, Tej Partap Singh, B.Sc., A. (1-7-49), No. 1, British Indian Street, 2nd Floor, Calcutta. (1064)
- †Surti. Burjore Pherozeshah, A. (1-7-49), 13, Rustom Baug, Victoria Road, Bombay—27. (1060)
- Surti, Jehangir Dhunjibhoy, G.D.A., A. (1-7-49), F. (1-4-51), C/o The Eastern Bunkerers Ltd., Scindia House, Ballard Estate, Bombay. (356)
- Suryanarayana Iyer, Subbuswami Iyer, G.D A., A. (1-7-49), F. (16-8-49), Suri & Co., 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P.B. No. 1354, Madras—1. (9)
- Suryanarayana Rao, Sriramagiri, B.A., A. (1-7-49), F. (25-5-50), S. S. Rao & Co., 7, Kondi Chetty Street, Madras—1. (671)
- Suryanarayana Rao, Upadrasta, G.D.A., A. (1-7-49), F. (22-4-50), Upadrasta Bros., Park Road, Vijnyawada. (634)
- **†Suryanarayanan**, A., M.A., A. (11-10-50), 173, Lloyds Road, Madras—14. (1881)
- Susrut Mukherji & Co., (S. Mukherji), 8/2, Hastings Street, 2nd Floor, Calcutta—1.

- Sutarwala, Jamnadas Bhikhalal, B.Com., A. (1-7-49), F. (24-7-53), J. B. Sutarwala & Co., 220, Narsi Natha Street, Bombay—9. (1160)

 Sutarwala (J. B.) & Co., (J. B. Sutarwala), 220, Narsi Natha Street, Bombay—9. †Swami, M. Vaidyanatha, B.A., L.T., G.D.A., A. (1-7-49), Internal Auditor, The Indian Oxygen & Acetylene Co., Ltd., 48/1, Diamond Harbour Road, Calcutta—27. (410) 27. (410)
- †Swaminathan, Krishnamurthi, B.Sc., A. (25-8-52), with Aiyar & Co., Building, York Street, Colombo. (2258)
 Swaminathan, Krishnaswamy, A. (1-7-49), Charl & Co., 3, Arantang
- Arantangi Road,
- Pudukottai. (257)
 Swaminathan, M. S., B.A., A. (18-5-50), 15, Tanjore Road, Madras—17. (1732) Thiyagrayanagar,
- Swaminathan, Ramakrishna, B Com., A. (11-11-49), 112-B, Russa Road, Calcutta-**26**. (1614)
- Swaminathan, Srinivasa, G.D.A., A. (1-7-49), F. (16-8-49), 369, Esplanade, G. T., Madras. (117)
- Swaml & Vasan, (T. M. Swami and R. Srinivasan), Purushottam Buildings, Mount Road, Madras-2, also at Tiruvarur.
- Swamy (N. M.) & Co., (N. M. Swamy and E. Saptharushy), No. 7, General Bazar, Opp. to Chitra Talkies, Secunderabad (Dn.), also at Hyderabad (Dn.).
- Swamy, Sreepada Anantha Padmanabha, G.D.A., A. (11-4-50), Anantham & Co., Ananda Bhavan, 95, Central Avenue, Calcutta—12. (1695)
- Swamy (S. R.) & Co., (S. R. Swamy), No. 8, Ganapathy Agraharam, Dindigul.
- Swaraj Chandiok & Co., (J. C. Chandiok), Kashmere Gate, Delbi, also at New Delhi.
- Syed, M. Mohamed, B.A., A. (1-4-53), 284, Linghi Chetty Street, Madras—1. (2466)
- Tacknait (S. L.) & Co., (S. L. Tacknait), E. F. 213/A, Railway Road, Jullundur City.
- Tacknait, Shiv Lal, G.D.A., G.D.C.A., A. (1-7-49). F. (11-11-49), S. L. Tacknait & Co., E. F. 213/A, Railway Road, Jullundur City. (265)
- Tadvalkar, Madhav Keshav, M.Sc., A.S.A.A., A. (1-7-49), 97, Shivaji Park, Dadar, Bombay—28. (866)
- Talati & Co., (B. J. Talati), Sambava Chambers, 2nd Floor, Sir Phirozeshah Mehta Road, Fort, Bombay—1.
- †Talati, Bejonji Burjorji, A.S.A.A., A. (1-7-49), C/o The Central Bank of India Ltd., Indore City. (1053)
- Talati, Bhaskar Jayantilal, B.Com., A. (1-11-51), Talati & Co., Sambaya Chambers, Second Floor, Sir Phirozeshah Mehta Road, Fort, Bombay-1. (2102)
- Talati, Himatlal Muljibhai, B.A., LL.B., A. (17-12-51), C. C. Chokshi & Co., Girdhar Chambers, Opposite Model Talkies, Gandhi Road, Ahmedabad. (2120)
- †Talekar, Keshav Narhari, G.D.A., A. (1-7-49), 138, Naya Bazar, Delhi.
- Talwar, Amrit Lall, G.D.A., A. (1-7-49), F. (16-8-49), Chopra Tandon & Co., Post Box No. 113, Mahatma Gandhi Road, Kanpur. (688)
- Talwar (D. S.) & Co., (D. S. Talwar), Katra Ahluwalia, Amritsar.
- Talwar, Dev Sen, A. (1-7-49), F. (3-3-50), D. S. Talwar & Co., Katra Ahluwalia, Amritsar. (968)
- hane, Kamalakar Vishwanath, B.A. A. (1-7-49) Gamdevi Maidan, Nawapada, Thana, Bombay. (1235) (1-7-49), Vishwanath Bhuvan,
- Tanavde, Dinkar Sitaram, B.Com., A. (17-5-50), A-9, Kapur Mahal, Marine Drive, Fort, Bombay—1. (1729)
- Tandan, Avadh Behari, B.Com., LL.B., A. (1-7-49), Mehrotra Tandan & Co., Pioneer Building, Meston Road, Kanpur. (1063)
- Tandan, Gopal Das, G.D.A., A. (1-7-49), F. (5-12-52), with S. R. Battibol & Co., 1-B, Old Post Office Street, Calcutta. (380)
- Tandon (M. C.) & Co., (M. C. Tandon), 256, Chittaranjan Avenue, Calcutta-6.
- don, Moti Chand, M.A., B.Com., A. (27-4-53), M. C. Tandon & Co., 256, Chittaranjan Avenue, Calcutta—6. (2486)
- Tandon (P. L.) & Co., (S. P. Chopra, P. L. Tandon, A. L. Talwar and R. N. Rai), P. O. Box No. 113, Westcott Buildings, Mahatma Gandhi Road, Kanpur.
- Tandon, Pyara Lal, A.S.A.A., A. (1-7-49), F. (16-8-49), Chopra Tandon & Co., Post Box No. 113, Westcott Building, Mahatma Gandhi Road, Kanpur. (533)

- Tandon, Raj Kishore, B.A. (Hons.), A. (21-9-49), Raj K. Tandon & Co., 20-B, Connaught Place, New Delhi. (1595)
- Taneja (C. D.) & Co., (C. D. Taneja), 55/15, Kahu Kothi, Pratap Bhawan, Kanpur.
 Taneja, Chetan Dass, M.Com., A. (23-3-50), C. D. Taneja & Co., 55/15, Kahu Kothi, Pratap Bhawan, Kanpur. (1678)
- †Taneja, K. N., B.Com., A. (1-7-49), C/o Chopra Tandon & Co., [Incorporating Chopra (S. P.) & Co., and Tandon (P. L.) & Co., 'F' Block, Connaught Place. Radial Road No. 7, New Delhi. (1086)
- Taneja, Raghubir Lal, A. (1-7-49), F. (9,11-53), 2, Club Road, Civil Lines, Delhi—8. (486)
- Tannan, Bodh Raj, A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), Sharp & Tannan, Bank of Baroda Building, Apollo Street, Fort, Bombay. (270)
- †Tannan, Mohan Lal, M.Com. (Birmingham), Bar-at-Law, A. (1-7-49), The Cliff, Carmichael Road, Cumballa Hill, Bombay. (203)
- Tarapore, Pheroze Jamshid, B.Com., A. (13-2-53), 802-B, Vincent Road, Bombay—14. (2408)
- †Taraporewala, B. Nadirshaw, A. (21-9-49), 84, Dharamtala Street, Block A, Room No. 1, Calcutta—13. (1597)
- Taraporewalla, Russi Framroze, B.Com., A. (26-8-53), with Habib & Co., 75, Mohamedali Road, Bombay—3. (2626)
- Tare, Vyankatesh Raghunath, A. (31-12-52), C/o The Berar Mfg. Co. Ltd., Rajabahadur Mansion, 24B, Hamam Street, Fort, Bombay. (2345)
- Tarkas, Anupam Devdatta, B.Com., LL.B., A. (5-2-54), Dalpat Bhuwan, Ghee Kanta, Baroda. (2793)
- Tata, Naval Jamshedji, B.Com., A. (22-7-52), Burjor Building, 3rd Floor, Wadia Street, Tardco, Bombay—7. (2236)
- Tatu, Jayaram Gajananrav, B.Com., A. (3-11-53), C/o G. M. Tatu, Teachers Quarters, School for Denf-Mutes, Navrangpura, Ahmedabad—9. (2713)
- †Tayal, Yashbir Singh, B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (31-10-51), C/o Braithwaite & Co. (India) Ltd., Hide Road, Kidderpore, Calcutta—23. (2098)
- †Telang, Manohar Dattatraya, G.D.A., A. (1-7-49), C/o Caltex (India) Ltd., "Caltex House", Ballard Estate, Bombay. (953)
- Telang, Vaman Mangesh, B.Com., A. (20-12-50), Flat No. 23, Bansilal Building 'B', 64-C, Girgaum Road, Bombay—4. (1921)
- Tembe (V. K.) & Co., (V. K. Tembe and K. B. Nijasure), Examiner Press Building, Dalal Street, Fort, Bombay.
- Tembe, Vishwanath Krishna, LL.B., A. (1-7-49), F. (11-9-50), V. K. Tembe & Co., Examiner Press Building, Dalal Street, Fort, Bombay. (1006)
- Thacker & Co., (J. V. Thacker), Alli Chambers, Tamarind Lane, Fort, Bombay.
- Thacker, Jamnadas Vasanji, G.D.A., A. (1-7-49), F. (16-8-49), Shareef Thacker & Co., Alli Chambers, Tamarind Lane, Fort, Bombay. (196)
- Thacker, Jyotindra Shivji, A. (16-2-52), C/o Shoorji Sunderji & Co., 214, Samuel Street, Vadgadi, Bombay—3. (2153)
- †Thackersey, Pradyumna M. D., A. (1-7-49), Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay. (841)
- Thaker (A. M.) & Co., (A. M. Thaker), Harisadan, Khadia, Char Rasta, Ahmedabad.
 Thaker, Amritlal Maneklal, B.Com., A. (22-6-50), A. M. Thaker & Co., Harisadan, Khadia, Char Rasta, Ahmedabad. (1766)
- Thaker, Vinubhai Manilal, B.Com., A. (13-2-54), V. M. Thaker & Co., Patel Falia, Borsad, Distt. Kaira. (Via Anand). (2798)
- Thaker (V. M.) & Co., (V. M. Thaker), Patel Falia, Borsad. (Via Anand).
- Thakkar (A. B.) & Co., (A. B. Thakkar), 65, Esplanade Road, Fort, Bombay.
- †Thakkar, Ambalal Harjiwandas, G.D.A., A. (6-8-51), P.O. Box No. 574, 'Universal House', Plot No. 6, Alidina Visram Street, Kampala, Uganda. (2045)
- Thakkar, Ambalal Shivlal, G.D.A., A. (1-7-49), F. (16-8-49), Ambalal Thakkar & Co., East & West Building, 49, Apollo Street, Fort, Bombay. (498)
- Thakkar, Amritlal Bapulal, G.D.A., A. (1-7-49), F. (16-8-49), A. B. Thakkar & Co., 65, Esplanade Road, Fort, Bombay—1. (782)

- Thakkar, Jayantilal Kashiram, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Jayantilal Thakkar & Co., 111, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort, Bombay. (366)
- Thakkar (Jayantilal P.) & Co., (J. P. Thakkar), 'Kum Kum', Raopura, Baroda.
- Thakkar, Jayantilal Premanand, B.Com., A. (28-1-54), Jayantilal P. Thakkar & Co., Kum Kum, Raopura, Baroda. (2782)
- Thakkar, Tribhuvan Shivlal, G.D.A., A. (1-7-49), **Tribhuvandas Thakkar & Co.**, Fatehpur Mohalla, Opp. The Bank of Behar Ltd., P.O. Jharia, Dt. Manbhum. (986)
- Thakorlal & Co., (T. A. Shah), 11, Bank Street, 3rd Floor, Fort, Bombay—1.
- †Thakur, Kamakhya Prasad, B.A., A. (17-49), Commercial-Tax Officer, Scrampur, Hooghly. (1171)
- Thakur, Rajaram Vasudeo, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 50, Western India House, Sir P. M. Road, Fort, Bombay. (813)
- Thakur, Raj Nandan, B.Com., B.L., A. (28-1-53), 16, Munshi Sadruddin Lane Calcutta—7. (2384)
- Thakur, Rameshwar, M.A., B.Com., LL.B., A. (4-5-53), with Lodha & Co., 1-B, Old Post Office Street, Calcutta—1. (2504)
- Thaliath, Paul, B.Com., A. (14-11-51), Puthenpaly, Verapoly. (2107)
- Thampan & Co., (P. K. Thampan), Parael Buildings, Thirunakkara, M. C. Road, Kottayam.
- Thampan (K. K.) & Co., (T. R. Subbarama Aiyar), Raman Menon Road, Chalapuram, Kozhikode—2.
- Thampan, P. K., B.Sc., A. (22-2-54), **Thampan & Co.**, Parael Buildings, Thirunakkara, M. C. Road, Kottayam. (2801)
- Tharien, Jacob, A. (19-6-51), Tharien & John, Beach Road, Quilon. (2024)
- fharien & John, (Jacob Tharien and M. C. John), Beach Road, Quilon.
- Thiagarajan, Peri, B.Com., A. (26-6-50), Peri Thiagraj & Co., 216, Naicker New Street, Madurai. (1769)
- †Thiruvenkatachari, R., A. (19-9-50), with M. S. Krishnaswami & Jagannathan, R. S. Puram Post, Coimbatore. (1871)
- Thomas, O., B.Com., A. (24-1-51), Near T. B. Junction, Kottayam. (1941)
- Thomas, P. Chacko, B.A., A. (26-5-52), C/o Lever Bros. (India) Ltd., Scindia House, Ballard Estate, Bombay—1. (2217)
- Thomas, Sathianathan Gell, A. (1-7-49), F. (8-12-51), 52-C, South Raja Street, Tuticorin. (1014)
- Thomas (V. M.) & Co., (V. M. Thomas), 66, Catholic Centre, Armenian Street, Madras—1.
- Thomas, V. M., B.Com., A. (5-2-54), V. M. Thomas & Co., 66, Catholic Centre, Armenian Street, Madras—1. (2789)
- Thomson, Alistair Young, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road, Calcutta. (1428)
- Thottan, Joseph Rappai, G.D.A., A. (21-10-52), Thottan's House, East Fort Gate, Trichur. (2315)
- Thulasi Ram & Co., (T. R. Thulasiram), 94, Nyniappanaickan Street, Madras—3.
- Thulasiram, Thirukkonda Rama, B.A., A. (1-7-49), F. (1-4-53), Thulasi Ram & Co., 94, Nyniappanaickan Street, Madras—3. (1202)
- Tijoriwala, Jagdishchandra Bhagwandas, B.Com., LL.B., A. (1-4-53), Parvati Nivas, Goregaon, Bombay. (2449)
- Tirumalarao, Desapandi, G.D.A., A. (1-7-49), Fort, Kurnool. (402)
- Titina, Noshir Rustomji, B.Com., A. (23-5-52), Dr. Dadina Buildings, Jehangir Daji Cross Lane, Grant Road, Bombay—7. (2216)
- Titus, M.K., B.Sc., A. (20-4-53), Muttathottil House, North Parur. (2472)
- †Tity, Sorabji Framji, G.D.A., A. (1-7-49), F. (16-8-49), Navsari Chambers, Outram Road, Fort, Bombay. (105)

- Todarwal, Lalchand Chandmal, B.Com., A. (16-9-53), 67, Tambakanta, Hanuman Building, 3rd Floor, Bombay—3. (2668)
- **Fribhuvandas Thakkar & Co.**, (Tribhuvandas S. Thakkar), Fatehpur Maholla, Opp. The Bank of Behar Ltd., P. O. Jharia, District Manbhum.
- Trivedi & Co., (S. M. Trivedi), 7, Devkaran Mansions, Princess Street, Bombay-2.
- Trivedi (D. S.) & Co., (D. S. Trivedi), 15, Palton Road, Flat No. 14, 3rd Floor, Bombay-1.
- Trivedi, Dhirajial Shankerlal, A. (1-7-49), F. (21-11-52), D. S. Trivedi & Co., 15, Palton Road, Flat No. 14, 3rd Floor, Bombay—1. (493)
- Trivedi (P. C.) & Co., (P. C. Trivedi), 12, Mukund Bhuvan, Station Road, Santa-Cruz, Bombay—23.
- Trivedi, Pramodchandra, Chhotubhai, A. (21-8-50), P. C. Trivedi & Co., 12, Mukund Bhuvan, Station Road, Santa-Cruz, Bombay—23. (1844)
- Trivedi, Shambhuprasad Madhavlal, B.Com., LL.B., A. (20-8-52), Trivedi & Co., 7, Devkaran Mansion, Princess Street, Bombay—2. (2246)
- †Trivedi, Vinaykant Keshavlal, B.Com., A. (20-1-54), with A. F. Ferguson & Co., Apollo Street, Fort, Bombay—1. (2775)
- Tulpule, Dattatraya Narayan, B.Com., A. (18-7-51), H. S. Sohony & Co., 340, South. Kasba, Sholapur. (2042)
- Tungare (V. A.) & Co., (V. A. Tungare), 653-A, Karanjia House, Dhobi Talao, Bombay-2.
- Tungare, Vishwanath Anant. B.Com., A. (20-8-52), V. A. Tungare & Co., 653-A, Karanjia House, Dhobi Talao, Bombay—2. (2261)
- †Turcan, Charles Ian, A. (1-7-49), C/o Andrew Yule & Co. Ltd., 8, Clive Row, Calcutta. (920)
- Turnbull, Graham Fraser, A. (1-7-49), F. (14-3-53), Ford, Rhodes, Parks & Co., Stephen House, Dalhousie Square, Calcutta. (1173)
- †Tu, Than (a) R. Ba Thaw, B.A., A. (28-7-51), Chief Accountant, Board of Management for the Port of Rangoon, No. 8, Cheape Road, Rangoon, (2044)
- †Twena, Solomon Ferris, B.Com., A. (20-8-52), C/o M. Benaiah, 4/1, Sudder Street, Calcutta—16. (2256)
- Ubaidulla (A. M.) & Co., (A. Mohamed Ubaidulla, I. Zainul Abideen and M. A. Mohamed Ghouse), 5. Markaya Labhai Street, Harbour Dn., Madras.
- Ubaidulla, A. Mohamed, G.D.A., A. (1-7-49), F. (16-8-49), A. M. Ubaidulla & Co., 5, Markaya Labbai Street, Harbour Dn., Madras. (288)
- Umamaheswar Rao, Vadlamani, B.Sc., A. (9-9-52), with **P. Ramachandra Rao & Co.,**. Arundelpet, 7th Line, Guntur. (2275)
- †Unni, Cheeran Ipe, B.Sc., A. (29-2-52), C/o The Indian Oxygen & Acetylene Co. Ltd., 7-A, Vaidyanatha Mudali Street, Tondiarpet, Madras—21. (2170)
- Upadrasta Bros., (S. R. Upadrasta), Park Road, Vijayawada.
- †Upadrasta, Venkata Krishnayya, B.A., LL.B., A.S.A.A., A. (1-7-49), F. (16-8-49), Member, Madras Sales Tax Appellate Tribunal, 49, First Main Road, Gandhinagar, Adyar, Madras. (255)
- Uppal, Vishnu Bhagwan, B.A., LL.B., A. (8-8-52), 6, Kushak Road, New Delhi. (2245)
- Usher, Graham Aitchison, A. (1-7-49), C/o Gillanders Arbuthnot & Co. Ltd., 8, Netaji Subhas Road, Calcutta. (1211)
- Vachha, Homy Jamshedji, B.A., F.C.A. (Eng. & Wales), A.S.A.A., A. (1-7-49), F. (1-6-51), A. F. Ferguson & Co., Allahabad Bank Building, Apollo Street, Fort, Bombay. (422)
- †Vadera, Parshotamlal, B.Com., A. (19-12-52), The Metropolitan Insurance House, 278, Hornby Road, Fort, Bombay—1. (2342)
- †Vaidya, Bhalchandra Purushottam, B.Com., A. (20-8-51), 379, Sandhurst Road, Bombay—4. (2057)
- Vaidyanath Aiyar (S.) & Co., (S. Vaidyanath Aiyar), 4, Kashmere Gate, Delhi. Vaidyanatha Iyer, T. S., A. (15-3-51), Thiruvampady, Trichur. (1972)
- Vaidyanathan, G., M.A., A. (1-7-49), F. (9-5-52), G. V. N. Shankar & Co., 37/38, Thambu Chetty Street, G. T., Madras—1. (1100)
- Valdyanathan, Kalpathy S., A. (1-7-49). Aiyar & Co., 3rd Floor, Lakshmi Insurance Buildings, Ajmeri Gate Extension, New Delhi-1. (492)

- Vaidyanathan, R., A. (12-11-53), No. 3, Mahendra Mansion, Vadala, Bombay—31. (2727)
- †Vaish, Jai Narain, M.A. (Com.), G.D.A., A. (1-7-49), F. (16-8-49), 56, Ramnagar, Kutab Road, New Delhi. (404)
- Vaish (S.) & Co., (S. B. L. Vaish and M. C. Gupta), 161, Civil Lines, Kanpur.
- Vaish, Shiam Behari Lal, B.Com., LL.B., G.D.A., A (1-7-49), F. (16-8-49), S. Vaish & Co., 161, Civil Lines, Kanpur. (14)
- Vaithisvaran & Co., (T. R. Vaithisvaran and Siva Santhappa), 2/105, Armenian Street, Madras—1, also at Bangalore City.
- Vaithisvaran, Terizhandur Ramaswami, G.D.A., A. (1-7-49), F. (16-8-49), Vaithisvaran & Co., 2/105, Armenian Street, Madras—1. (373)
- †Vajifder, Savak Framroz, G.D.A., A. (1-7-49), C/o Trustees of Sir Ratan Tata, Bombay House, Bruce Street, Fort, Bombay. (1342)
- Vakharia, Harakchand Valchand, A. (1-7-49), 3335, Halad Lane, Barsi. (1194)
- †Vakil, Dhansukhlal Manchhashanker, B.Com., A. (1-7-49), F. (21-1-52), Vasant Vilas, 1, Babulnath Road, Bombay—7. (879)
- Vakil Shah & Co., (K. R. Shah), Near Amba Mata, Mahatma Gandhi Road, Baroda.
- †Vallibhoy, Fazul Hussein, B.Com., A. (17-5-50), Authorised Representative, Income-Tax Appellate Tribunal, 'B' Bench, Industrial & Prudential Assurance Buildings, Opp. Churchgate Station, Bombay. (1726)
- Vanchinathan, S. T., B.Com., A. (23-4-53), Ram & Co., 180, Anna Pillai Street, Madras—1. (2476)
- †Vanjara, Harihar Naranbhai, B.Com., LL B., A. (3-11-52), Ashok Kunj, Tejpal Road, Vile Parle, Bombay—24. (2821)
- Varadachari, A., M.A., A. (24-1-51), Chari & Co., "Balachandra", 3, Arantangi Road, Pudukottah. (1943)
- Varadarajan, Sadagopan, B.Sc., A. (31-10-51), 47, Nanayakara Street, Nagapattinam. (2099)
- †Varadarajan. T. R., B.A. (Com.), A. (1-7-49), C/o T. R. U. Chari. 3, South Avenue, New Delhi. (1479)
- Varahan, Thirucheri Rangaswamy Srinivasa, B.Sc., A. (11-10-52), 296, Linghi Chetty Street, G. T., Madras. (2304)
- †Varerkar, Mukund Vinayakrao, G.D.A., A. (1-7-49), Plot No. 3-A, Sion (West), Bombay—22. (500)
- †Variava, Minocher Hormushaw, B.Com., A. (11-7-50), with S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Bombay. (1793)
- Varma & Co., (A. R. Varman), 10-A, Beaumon Chambers, Medows Street, Fort, Bombay.
- Varma, Kerala, M.A., G.D.A., A. (1-7-49), F. (16-8-49), Varma & Varma, 8/24, Rice Bazar Road, Trichur. (367)
- Varma, Kerala, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Varma & Varma, New Road, Cochin—2. (393)
- Varman, Anjeril Ravi, A. (15-3-54), Varma & Co., 10-A, Beaumon Chambers, Medows Street, Fort, Bombay—1. (2809)
- Varma & Varma, (K. Varma, K. Varma, K. R. Nair and K. R. Kaimal), New Road, Cochin, also at Ernakulum, Trichur, Alleppey, Kozhikode and Alwaye.
- Vartak (K. M.) & Co., (K. M. Vartak and P. D. Ghanekar), Commissariat Building. 231, Hornby Road, Fort, Bombay.
- Vartak, Keshav Mahadev, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), K. M. Vartak & Co., Commissariat Building, 231, Hornby Road, Fort, Bombay. (425)
- *Varughese, P. O., B.A., A. (1-7-49), Addl. Income-Tax Officer, Trichur Circle Trichur. (1205)
- Vasa (H. V.) & Co., (H. V. Vasa), Opp. Mamunayak's Street, Kalupur Road, Ahmedabad.
- Vasa, Hariprasad Vadilal, B.Com., LL.B., A. (6-8-52), H. V. Vasa & Co., Opp. Mamunayak's Street, Kalupur Road, Ahmedabad. (2241)
- Vasa, Kanji Khetsi, G.D.A., A. (1-7-49), Near Mandvi Tower, Jamnagar. (340)

- Vasantlal & Co., (V. R. Shah), 34, Laxmi Building, 11th Khetwadi Lane, Bombay-4.
- Vasudev, Surendra Nath, B.A., A. (4-10-50), 26, Faiz Bazar, Daryaganj, Delhi—7. (1874)
- Vasudevan, L. N., B.Com., A. (14-1-53), Room No. 3, Y.M.I.A., 9, Armenian Street, Madras—1. (2356)
- Vasudevan, S., G.D.A., A. (1-7-49), 30, Maharnombu Agraharam, Karaikudi. (582)
- Vasudeva Rao, K. S., B.Sc., A. (1-7-49), F. (23-12-51), K. S. V. Rao & Co., Mustafa Building, 3rd Floor, Phirozeshah Mehta Road, Fort, Bombay. (1101)
- Vatsaraj & Co., (M. K. Vatsaraj), Fort Chambers, Tamarind Lane, Fort, Bombay, also at Vishnagar.
- Vatsaraj, Mangalprasad Venishanker, B.Com., A. (18-11-50), with Vatsaraj & Co., Fort Chambers 'C', Tamarind Lane, Fort, Bombay—1. (1903)
- Vatsaraj, Mukundray Karasanji, G.D.A., A. (1-7-49), F. (16-8-49), Vatsaraj & Co., Fort Chambers, Tamarind Lane, Fort, Bombay. (136)
- Vaze, Narhar Bhalchandra, B.Com., A. (1-7-49), C/o The Alembic Chemical Works Co. Ltd., Baroda. (1010)
- †Vazifdar, Fredoon Khurshedji, A. (15-5-52), Amy House, Sleater Road, 1st Cross Lanc, Grant Road, Bombay—7. (2209)
- Vedam & Co., (V. Venkataraman), 5/6, Luz Church Road, Mylapore, Madras-4.
- Ved, Keshavji Morarji, B.Com., A. (2-1-54), K. M. Ved & Co., 381, Kalbadevi Road, Bombay—2. (2759)
- Ved (K. M.) & Co., (K. M. Ved), 381, Kalbadevi Road, Bombay-2.
- Ved Prakash, M.A., B.Com., A. (4-2-53), Office Supdt.-Cum-Accountant, A.C.C. Ltd., Lakheri. (2391)
- Veeraraghavan, C. V., A. (1-7-49), F. (18-7-50), 275, Raja Street, Coimbatore. (345)
- Veeraraghavan, N. N., A. (1-7-49), F. (16-8-49), P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (682)
- †Veeraraghavan, Naranammalpuram Sankaraier, B.A., A. (1-7-49), Plot No. 18, Sion, Bombay—22. (1281)
- Veerasamy, R., A. (1-7-49), 20, Society Street, Dindigul. (1335)
- Velayutham, K., B.A., A. (4-2-53), C/o K. Subbaraya Gounder, Raja Gounder Extension, Salem. (2390)
- Velu Pillai, T., B.A., A. (22-6-51), Near Post Office, Alwaye. (2029)
- Venkatachalam Aiyer (K.) & Co., [K. Venkatachalam Aiyer and L. Rangamani (Partner for Alleppey only)], Sriniketan, Chettikulangara, Trivandrum, also at Bangalore and Alleppey.
- Venkatachari, Thirumalai Anandan Pillai, B.Com., A. (14-10-53), 13, Motilal Street, T. Nagar, Madras—17. (2686)
- †Venkatachari, Vankipuram Narasimhachari, A. (2-1-52), Income-Tax Officer, Bellary. (2121)
- Venkatakrishnan, Srinivasa, G.D.A., A. (1-7-49), Plot No. 101, Vasant Bhuvan, Matunga, Bombay—19. (272)
- Vcnkatakrishnan, V., B.Com., A. (29-6-53), 53, Lloyds Lane, Royapettah, Madras—14. (2541)
- Venkatanarayanan, Singakulam, B.Com., A. (1-11-51), 2/159, Bazar Road, Post Box No. 135, Cochin—2. (2103)
- †Venkataraman, Angarai Ganesa, A. (15-5-50), Assistant Accountant, Best & Co., Societe Anonyme, Rodier Mills, Pondicherry. (1714)
- †Venkataraman, Dharapuram Narasimhaiyengar, B.A., G.D.A., A. (1-7-49), F. (24-3-51), Naval Store Officer, Indian Naval Dockyard, Bombay. (528)
- Venkataraman, Erode Subramanian, B.Sc., LL.B., A. (26-7-50), 269, Mahatma Gandhi Road, Poona—1. (1812)
- Venkataraman, K., B.A., G.D.A., A. (1-7-49), F. (16-8-49), Raman & Sarma, 30, Durgalaya Road, Tiruvarur. (433)

- †Venkataraman, N., B.A., A. (27-4-53), C/o National Insurance Co. Ltd., 7, Council House Street, Calcutta. (2492)
- †Venkata Raman, Kalpathy Sivaramakrishna, A. (7-7-50), Assistant Commissioner of Income-Tax, New Public Office, Bangalore. (1785)
- †Venkataraman, M., B.Sc., A. (1-7-49), with Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352, Madras. (1009)
- Venkataraman (M. R.) & Co., (M. R. Venkataraman), 54, Queensway, New Delhi, also at Bombay.
- Venkataraman, M. R., A. (1-7-49), F. (16-8-49), M. R. Venkataraman & Co., 54, Qucensway, New Delhi. (845)
- Venkataraman, M. R., B.A., A. (1-7-49), F. (25-5-53), 186, Andar Street, Teppakulam Post, Tiruchirapalli. (1234)
- Venkataraman, M. S., B.A., A. (1-7-49), with Aiyar & Co., 183, Mount Road, Madras—2. (1506)
- †Venkataraman, Nallampatti Ramakrishna, B.A., A. (5-12-52), Accountant, The Mysore Fertiliser Corporation, 31-A, North Beach Road, Madras—1. (2338)
- Venkataraman, R., A. (8-8-53), Ram & Co., 68/5, Tamil Sangham Road, Mathural. (2592)
- Venkataraman, R., A. (16-11-50), Sundaram & Srinivasan, 161, Mount Road, Madras. (1899)
- Venkataraman, R., A. (25-11-50), 1790, West Main Street, Tanjore. (1907)
- Venkataraman, Ramaswamy, G.D.A., A. (1-7-49), F. (16-8-49), 9/85, Rathnasabapathi Mudaliar Road, Rathnasabapathipuram Post, Coimbatore. (223)
- Venkataraman, S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), S. Venkatram & Co., 22, Banadurai Sannadhi Street, Kumbakonam. (654)
- Wenkataraman, S., A. (21-9-49), 20, Second Line Beach, Madras—1. (1598)
- Venkataraman, S., B.Sc., A. (24-9-49), Indian Assistant, C/o Darragh Smail & Co., Ltd., Alleppey. (1605)
- Venkataraman, Subbuswamy, B.Sc., G.D.A., A. (1-7-49), F. (1-6-50), Suri & Co., 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P.B. No. 1354, Madras. (900)
- †Venkataraman, Subrahmania, B.A., G.D.A., A. (1-7-49), Secretary, Council of the Institute of Chartered Accountants of India, Mathura Road, Near Hardinge Bridge, New Delhi. (558)
- †Venkataraman. Sundaresa, M.A., A. (1-7-49), Chief Accountant, Madras Electricity System, 157, Mount Road, Madras. (687)
- †Venkataraman, T. M., B.Com., A. (20-7-53), C/o Y.M.I.A., Mylapore, Madras—4. (2560)
- Venkataraman, Vedam, A. (1-7-49), F. (14-9-53), Vedam & Co., 5/6, Luz Church Road, Mylapore, Madras-4. (1290)
- Venkataraman, Viswanatha, A. (18-8-50), C/o The Crompton Engineering Co. (Madras) Ltd., P.B. No. 205, Second Line Beach, Madras. (1827)
- †Venkataraman, V. N., B.Sc., A. (20-11-52), S. A. S. Apprentice, Office of the Accountant General, Madras, Adyar Barracks, Madras—1. (2331)
- Venkataramana, Chitturi, B.Sc., A. (26-8-53), Anakapalle. (Vizag. Dt.). (2629) Venkata Rao, Calisa Bangalore. B.Sc., A. (8-5-51). No. 39 Gavinuram Extension
- Venkata Rao, Calisa Bangalore, B.Sc., A. (8-5-51), No. 39, Gavipuram Extension, Bangalore—4. (1997)
- Venkatasubbiah Naidu, Kondrou, G.D.A., A. (1-7-49), F. (16-8-49), 10, Mount Road, Madras. (258)
- Venkatasubrahmanyan, S., B.Com., A. (20-7-53), 35, Naicker New Street, Mathurai. (2559)
- Venkatasubramanian, Narasimha, A. (1-7-49), F. (29-8-53), P. V. Ramachandran & Co., 47-A, Pechiamman Street, Madhurai. (752)
- Venkatesan, A. S., B.Com., A. (4-9-53), 59, Avalkara Street, Vellore. (2642)
- Venkatesan, Ramanathan, B.A., G.D.A., A. (1-7-49), F. (12-3-50), Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352, Madras. (351)
- Venkatesan, T. A., B.A., A. (3-3-52), C/o N. C. Rajan, 70-D, Jail Road, Coimbatore. (2173)

- Venkatesan, V. S., B.A., A. (1-7-49), with S. Vaidyanath Affar & Co., 4, Kashmere Gate, Delhi. (792)
- Venkateswaran, A., B.Sc., A. (15-2-52), V. Sankar Aiyar & Co., Scindia House, New Delhi. (2144)
- Venkateswaran, K., A. (1-7-49), 42, South Masi Street, Madhural. (1208)
- Venkateswaran, M., B.Com., A. (11-2-54), 6, Adam Street, Mylapore, Madras—4. (2796)
- Venkateswarlu, Bhagavathula, G.D.A., A. (1-7-49), F. (16-8-49), B. V. Eswar & Co., Kusum Vihar, Pataramannapet, Masulipatam. (618)
- †Venkatram, Chittur-Krishna Iyer, G.D.A., A. (1-7-49), F. (1-6-51), Chief Accountant, Papanasam Electricity System, Tallakulam P.O., Madurai. (914)
- Venkatram (S.) & Co., (S. Venkataraman and G. Narayanaswamy), 22, Banadurai Sannadhi Street, Kumbakonam, also at Madras.
- Venkatraman, N., A. (15-1-54), with M. R. Venkataraman & Co., 54, Queensway, New Delhi. (2768)
- Venkatramanan, M. R., B.Com., A. (16-9-53), with R. G. N. Price & Co., 202, Mount Road, Madras. (2672)
- Venkatrao, Ponangi, G.D.A., A. (1-7-49), F. (16-8-49), Rao & Co., Sitampeta, Rajah-mahendravaram. (906)
- †Venugopal, K. V., B.Sc., A. (1-7-49), I.A.F. Officers' Mess, Queensway, New Delhi. (1539)
- Venugopal, N. V., A. (1-7-49), F. (16-8-49), Rowe & Pal, Lake View, Berhampore, Ganjam Dist. (26)
- Venugopal, S., B.Sc., A. (2-1-53), 21, D, Ramanathan Road, Salem. (2347)
- Vepari, Natavarlal Jekisandas, G.D.A., A. (1-7-49), F. (16-8-49), Natvarlal Vepari & Co., 17, Jiji House, Raveline Street, Fort, Bombay. (318)
- Verghese (C. P.) & Co., (C. P. Verghese), Falnir Road, Mangalore—2.
- Verghese, Cheruvathoor Poulose, M.A., B.L., A. (1-7-49), F. (18-7-50), C. P. Verghese & Co., Palnir Road, Mangalore—2. (990)
- †Verghese, John, B.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd., Alleppey. (1110)
- Verma, Mali Ram, A. (13-8-53), Pilani Bhawan, Jaipur City. (2599)
- Verma, Virendra Kumar, B.A. (Com.) (Hons.), A. (28-5-53), V. K. Verma & Co., 7, Prem House, Opp. Odeon Cinema, Connaught Place, New Delhi. (2518)
- Verma (V. K.) & Co., (V. K. Verma), 7, Prem House, Opp. Odeon Cinema, Connaught Place, New Delhi.
- †Vernede, Jack Ronald, A. (1-7-49), C/o Walter Duncan & Goodricke Ltd., 149, Leadenhall Street, London. E. C. 3. (1300)
- Vibhukumar N. Pujara & Co., (V. N. Pujara), 447, 3rd Floor, Sankadisheri Naka, Manekchowk, Ahmedabad.
- Viccajee, Victor Framjee, B.A., F.S.A., A. (1-7-49), F. (16-8-49), S. R. Batliboi & Co., I-B, Old Post Office Street, Calcutta. (43)
- Victor David, K. J., B.Com. A. (23-3-50), 2, Sullivans' Garden, Mylapore, Madras—4. (1682)
- Vidyarthi & Sons (B. S. Vidyarthi), Deedwana Oli, Lashkar, Gwalior.
- Vidyarthi, Bishen Sahai, A. (16-1-51), Vidyarthi & Sons., Deedwana Oli, Lashkar, Gwalior. (1938)
- Vijayan, Poothullil, B.Com., A. (24-3-50), with Varma & Varma, Palace Road Junction, Alleppey. (1685)
- Vijayaraghavan (P. B.) & Co., (P. B. Vijayaraghavan), 37, Errabalu Chetty Street, Madras—1.
- Vijaya Raghavan, P. B., M.A., A. (21-1-50), 12-A, Rajendra Prasad Street, West Mambalam, Madras—17. (1648)
- Viji, V. S., A. (1-7-49), F. (24-7-52), C/o United Commercial Bank Ltd., Connaught Place, New Delhi. (1146)
- Vikamsey, Shivji Kunverji, B.Com., A. (6-8-52), **Khimji Kunverji & Co.**, Bombay Mutual Building, Hornby Road, Fort, Bombay. (2242)
- Vinod Mehta & Co., (V. M. Mehta), 66/74, Masjid Bunder Road, Krishna Nivas, 2nd Floor, Bombay—3.

- Vined & Narendra (V. R. Shah and N. C. Mehta), 1st Floor, Manilal Mark on, Cross Lane, Ahmedabad.
- Viraswami, Ramaswami, G.D.A., A. (1-7-49), F. (25-5-51), 3rd Floor, Gazdar House, Girgaum Road, Dhobi Talao, Bombay. (784)
- †Virjiani, Karsandas Tulsidas, B.Com., A. (20-8-52), Trikamdas Damodar's Bunglow, Sainath Road, Near Kasturba Talkies, Malad. (2250)
- Visvanathan, E. D., B.A., G.D.A., A. (1-7-49), F. (16-8-49), M. K. Dandeker & Co., No. 16, Moore Street, Second Linc Beach, Madras—1. (554)
- Visvanathan, P., B.A., A. (1-7-49), "Vasantha Mandhiram", 153/2, North Main Street, Tanjore. (1348)
- Visvanathan, Sanapparatti Venkatarama, G.D.A., A. (1-7-49), with M. S. Krishnaswami & Jagannathan, R. S. Puram P.O., Coimbatore. (555)
- Visvanathan, Thiruvarambur Subramania, G.D.A., A. (1-7-49), 3, Ranganathan Street, Thyagarayanagar, Madras—17. (112)
- Viswanathan, A. R., A. (1-10-52), with P. S. Subramania Iyer & Co., 13/1, Narasimharaja Road, Bangalore city. (2296)
- Viswanathan, K. S., B.Sc., A. (17-6-53), 7, Mowbrays Road, Madras—14. (2535)
- †Viswanathan, Perinkolam Subramanian, M.A., A. (12-7-50), Inspecting Assistant Commissioner of Income-tax, Surat. (1801)
- Viswanathan, R., B.Com., A. (29-7-53), C/o K. A. Ramaswami Iyer, B.A., B.L., 102, Court Street, Erode. (2566)
- Viswanathan (S.), (S. Viswanathan, N. C. Krishnan and J. Srinivasan), 322/323, Linghichetty Street, Madras—1, also at Bangalore City.
- Viswanathan, Sellakrishna, G.D.A., A. (1-7-49), F. (16-8-49), S. Viswanathan, 322/323, Linghichetty Street, Madras—1. (185)
- Viswanathan, V., A. (1-7-49), **Kesavan & Viswanathan**, 243/645, Car View, Salem. (1408)
- Viswasaratnam, Major Kola, B.A., A. (1-7-49), F. (16-8-49), 2, Sullivans Garden, Mylapore, Madras—4. (652)
- Vohra (S. M.) & Co., (S. M. Vohra), 21, Noble Chambers, Parsi Bazar Street, Bombay—1.
- Vohra, Satyendra Mahasukhrai, B.Sc., A. (1-11-51), S. M. Vohra & Co., 21, Noble Chambers, Parsi Bazar Street, Bombay—1. (2104)
- †Vora, Morarji Nenshi, G.D.A., A. (1-7-49), Laxminarayan Lane, Ghatkopar, Bombay. (463)
- †Vora, Shantilal Popatlal, B.Com., A. (23-8-49), C/o Associated Cement Cos., Ltd., Dwarka Cement Works, Dwarka. (1576)
- †Vridhachalam, Narayana Iyer, G.D.A., A. (23-12-50), Assistant Controller of Defence Accounts, Southern Command, Poona. (1917)
- †Vyas, Bal Krishna, B. Com., A. (1-4-53), with B. D. Gargieya & Co., Gargieya Niwas, Beawar. (2465)
- Vyas, Dalpatram Manchharam, A. (25-3-54), **Vyas & Co.,** 445/451A, Kalbadevi, Bombay—2. (2817)
- †Vyas, Dhansukhlal Balakrishana, A. (26-3-54), with Nanubhal & Co., 51, Mahatma Gandhi Road, Fort, Bombay—1. (2818)
- Vyas, Ratilal P., A. (1-7-49), No. 16, Moore Street, G. T., Madras. (1284)
- †Vyas, Vansukhram Narbheram, G.D.A., A. (1-7-49), Sir Ratan Tata Trust Estate, Block No. 50, Parel Tank Road, Parel, Bombay. (715)
- Wadhawan, Mahendra Pal, B.Sc., A.A.C.A., A. (1-7-49), M. Pal & Co., 64, Regal Building, Connaught Circus, New Delhi. (1417)
- Wadia (F. B.) & Co. (F. B. Wadia), Chaman Chambers, Near Metro Cinema, 1st Marine Street, Bombay—1.
- Wadia, Framroze Bapuji, B.Com., A. (20-12-50), F. B. Wadia & Co., Chaman Chambers, Near Metro Cinema, 1st Marine Street, Fort, Bombay—1. (1918)
- Wadia, Minoo Darabsha, A. (1-7-49), Dawood Mahal, Gowalia Tank Road, Bombay. (788)
- †Wadia, Phiroze Rustomji, A. (1-7-49), Azad Road, Nargoi, Via Umbergaon Road. (1007)
- †Wadke, Anant Keroba, B.A., G.D.A., A. (1-7-49), with A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (653)

- †Wagh, Mangesh Narayan, A. (21-12-50), Inspecting Assistant Commissioner of Income-tax, C Range, Central Govt. Buildings, Queens Road, Bombay. (1924)
- Wagle, Anandrao Jogappa, B.A., A. (9-1-53), 2A, Saraswatibagh, Jogeshwari, Bombay. (2354)
- Wagle, Trivikram Wasudeo, B.Sc., A. (27-11-52), with Naushir M. Marfatia & Co., Alice Building, Hornby Road, Fort, Bombay. (2333)
- Walke, Mallikarjun Rudrappa, B.Com., A. (16-11-53), Walke & Laxminarayan, 380, East Mangalwar Peth, Sholapur. (2732)
- Walker, Chandiok & Co., (J. C. Chandiok), Kashmere Gate, Delhi.
- Warde, Madhukar Purushottam, A. (23-4-53), 5, Mangesh Bhuvan, D. L. Vaidya Road, Dadar, Bombay—28. (2481)
- Warerkar, Bhaskar Vishnu, G.D.A., A. (1-7-49), F. (24-4-53), J. K. Parulkar & Co., Shri Mangesh Nivas, Sion, Bombay—22. (359)
- Warrier, Rudra Rama, A. (18-8-50), Ganjawala Terrace, 510/10, Arthur Road, Bombay—7. (1831)
- †Waterhouse, Sir Nicholas Edwin, A. (1-7-49), C/o Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, London E.C. 2. (1170)
- †Whatmore, Alfred Horace, A.C.A. (Eng. & Wales), A. (1-7-49), C/o The Andhra Provincial Potteries Ltd., Tadepalli, Guntur Dist. (1016)
- †Whatmore, Walter Roland Tracy, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London. E.C. 2. (1361)
- Whitby, Sir Bernard James, Kt., F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (55)
- †Wig, K. G., M.A., A. (1-7-49), 113/62, Swarupnagar, Kanpur. (975)
- Wilson, Ian Birrell, A. (1-7-49), F. (13-1-51), Ford, Rhodes, Parks & Co., P.O. Box 2064, Stephen House, Dalhousie Square, Calcutta. (481)
- †Wonfor, Herbert Ison, A. (1-7-49), C/o Parry & Co., Ltd., Post Box No. 12, Madras. (249)
- †Wright Lewis Arthur, A. (1-7-49), C/o The Gramaphone Co. Ltd., 33, Jessore Road, Post Box No. 48, Dum Dum, Calcutta. (1139)
- Writer, Dinshaw Phiroze Hormusji, B.Com., A. (1-7-49), 71, Lower Colaba, 3rd Floor, Colabawalla's House, Opposite Shanghai Cafe, Colaba, Bombay—5. (826)
- Yegna Ramanathan, P., B.Com., A. (28-8-52), No. 11, Perumal Tank Street, East Row, Madhurai. (2263)
- Yousuf, Sheik Mohammed, B.Sc., A. (1-7-49), Central Bank of India Buildings, Shahrah-Osmani, Hyderabad---Dn. (1123)

REGION I

THE STATES OF BOMBAY, SAURASHTRA AND KUTCH ABU ROAD

Bhatnagar, Jagdish Swarup, B.Com., A. (5-2-54), C/o Kishan Swarup, C.T.I., W. Rly. (2794)

AHMEDABAD

- Adarbad, Rustom Navroaz, G.D.A., A. (1-7-49), F. (29-3-51), Grand Hotel Buildings, 1st Floor, Mirzapur Road, Lal Darwaja. (73)
- Amin, Apaji Bavaji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Apaji Amin & Co., 3120/2, Gandhi Road, Near Ratan Pole. (127)
- Apaji Amin & Co., 3120/2, Gandhi Road, Near Ratan Pole.
- Chalishazar (C. H.) & Co., 2218/2, Manek Chowk.
- Chalishazar, Chandrakant Himatlal, B.Com., A. (22-1-53), C. H. Chalishazar & Co., 2218/2, Manek Chowk. (2369)
- Chandulal M. Shah & Co., 268, Gandhi Road.
- Chokshi (C. C.) & Co., Girdhar Chambers, Opposite Model Talkies, Gandhi Road.
- Cooper, Adarji Nawroji, G.D.A., A. (1-7-49), F. (18-10-51), with Sorab S. Engineer & Co., Dr. Anklesaria's Block No. 2, Kankaria Road, Parsi Colony. (524)

- AHMEDABAD—(Contd.)
- †Dalal, Chandulal Bhagubhai, B.Com., A. (29-9-52), Municipal Chief Auditor, Ahmedabad Municipal Corporation. (2291)

* A 1/2 F

- Dave, Rohitkumar Jayantilal, B.Com., A. (8-9-53), Devsheri Lakha Patel's Pole, Sankdi Sheri. (2653)
- Desai, Bhalchandra Naginlal, A. (31-10-53), with Lakhla Desai & Co., Model Cinema, Gandhi Road. (2711)
- Desai, Jagdish Vishnuprasad, B.Com., A. (28-9-51), Jagdish V. Desai & Co., Opp. Doshiwada's Street, Kalupur Road. (2084)
- Desai, Mahendra Jamiatram, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), Lakhia Desai & Co., Model Talkies Building, Gandhi Road. (599)
- †Desai, Mohanlal Haribhai, B.Com., LL.B., A. (17-5-50), 28, Adarsh Society, Ellis Bridge. (1723)
- Desai, Rohit Rajendra, B.Com., A. (23-2-53), "Rajgruha", 17, Nootan Society, Ellis Bridge. (2424)
- Dwivedi (Arvindprasad M_s) & Co., Ghee Kanta Road, Near Pittariabamba, Bhagat Niwas, 3rd Floor.
- Dwivedi, Arvindprasad Maneklal, B.Com., A. (1-8-53), Arvindprasad M. Dwivedi & Co., Ghee Kanta Road, Near Pittariabamba, Bhagat Niwas, 3rd floor. (2583)
- Engineer (Sorab S.) & Co., C/o A. N. Cooper, A.C.A., Dr. Anklesaria's Block, No. 2, Kankaria Road, Parsi Colony.
- †Gandhi, Jeyshankar Amritlal, B.Com., G.D.A., A. (1-7-49), C/o Calico Mills, Outside Jamalpur Gate. (233)
- †Gidwani, Pahilaj Hassasing, F.S.A.A., A. (1-7-49), F. (16-8-49), Executive Director, Western India Prospecting Syndicate Ltd., Calico Mills Premises, Post Box No. 28. (378)
- Gunvantlal J. Shah & Co., 1st Floor, Kalyan Bhuvan, Opp. Krishna Cinema, Relief Road.
- Jagdish V. Desai & Co., Opp. Doshiwada's Street, Kalupur Road.
- Jashbhai S. Shah & Co., Shahpur, Mangal Parekh's Khancha, Lallubhai's Pole.
- Jodhani, Amritlal Maganlal, B.Com., LL.B., A. (24-1-53), Satbhai's Havell, Zaveriwad. (2380)
- Ladhawala & Shah, 2nd Floor, 3090, Gandhi Road, Opp. Chandra Vilas.
- Lakhia, Chandraprasad Ratilal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Lakhia Desai & Co., Model Talkies Buildings, Gandhi Road. (514)
- Lakhia Desai & Co., Model Talkies Building, Gandhi Road.
- Marfatia (Naushir M.) & Co., PO. Box 95, Gandhi Road.
- Marfatia, Naushir Munchershaw, G.D.A., A. (1-7-49), F. (16-8-49), Naushir M. Marfatia & Co., P.O. Box No. 95, Gandhi Road. (113)
- Mashroowala, Narendra Chandulal, B.A. (Hons.), B.Com., A. (15-9-53), 2nd floor, Hari Sadan, Char Rasta, Khadia. (2662)
- Mashruwata, Madhusudan Chandulal, B.Com., A. (1-7-49), F. (31-7-50), 7, Brahmin Mitra Mandal Society, Ellis Bridge. (993)
- Mehta (Bhaidas M.) & Co., 570-4, Reid Road.
- Mehta, Bhaidas Manilal, G.D.A., A. (1-7-49), F. (16-8-49), **Bhaidas M. Mehta & Co., 570-4**, Reid Road. (384)
- Mehta, Narendra Chimanlal, B.Com., A. (12-9-50), Vinod & Narendra, 1st Floor, Manual Mansion, Cross Lane. (1868)
- Mehta, Rajendra Shambhuprasad, B.Com., A. (11-2-53), 1862, Mota Sutarwadas Pole, Khadia. (2406)
- Mehta & Shah, 570-4, Reid Road.
- Nagindas & Maneklal, Railwaypura, P.O. Box No. 1057, Reid Road.
- Pandit, Rameshchandra Dahyalal, A. (24-3-50), with Iakhia Desai & Co., Model Talkies Building, Gandhi Road. (1686)
- Parikh, Lalbhai Laloobhai, B.Com., A. (19-7-50), Motilal Hirabhai Market, Station Road. (1804)

AHMEDABAD—(Contd.)

- Parikh, Mahendra Amritlal, B.Com., A. (24-10-53), Khadayata Colony, Ellis Bridge. (2697)
- Patel, Bhupendra Mathurbhai, B.Com., A. (11-7-50), 10, Swastik Society. (1790) Patel (C. S.) & Co., Saroj Kunj, Near Sharda Mandir, Ellis Bridge.
- Patel, Chaturbhai Shankarbhai, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), C. S. Patel & Co., Saroj Kunj, Near Sharda Mandir, Ellis Bridge. (20)
- Patel, Dahyabhai Bhogilal, B.Com., A. (1-7-49), Patel Mankad & Co., Bhadra. (1485)
- Patel, Goverdhanbhai Somabhai, B.Com., A. (14-9-50), with Nagindas & Maneklal, Reid Road, Railwaypura, P. B. No. 1057. (1870)
- Patel, Kantilal Vallavbhai, B.Com., A. (19-12-49), Apaji Amin & Co., 3120/2, Gandhi Road, Near Ratan Pole. (1635)
- Patel (Mahendra M.) & Co., 1885/1, Opp. Jumma Masjid.
- Patel, Mahendrakumar Maganlal, B.Com., A. (9-6-52), Mahendra M. Patel & Co., 1885/1, Opp. Jumma Masjid. (2221)
- Patel, Manilal Baberbhai, B.Com., A. (28-8-53), Bechardas Mills Mechanic Compound, New Blocks No. 11, Raikhad. (2634)

Patel Mankad & Co., Bhadra.

- †Patel, Pranjivandas Baldevdas, B.Com., LL.B., A. (5-11-51), Deputy Chief Auditor, Municipal Corporation. (2105)
- Patva, Sumant Manilal, B.Com., A. (4-9-52), Shreyes Building, Khadia, Char Rasta. (2267)
- Pujara, Vibhukumar Nanalal, B.Com., A. (15-2-51), **Vibhukumar N. Pujara &** Co., 447, 3rd Floor, Sankadi Sheri Naka, Manek Chowk. (1954)
- Ramanlal G. Shah & Co., Orient Building, 2nd Floor, Relief Road.
- Rameshchandra & Dhirajlal, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva.
- †Raval, Narendraprasad Umiashanker, B.A. (Hons.), A (1-7-49), Income-Tax Officer, Class I, Grade II, Circle II, Ward C(1). (1312)
- Shah, Chandulal Muljibhai, G.D.A., A. (1-7-49), F. (16-8-49), Chandulal M₁ Shah & Co., 268, Gandhi Road. (142)
- Shah, Chandulal Imerchand, B.Com., A. (20-9-50), 463, Sakar Bazar. (1872)
- Shah, Chimanlal Chunilal, B.Com., A. (1-7-49), F. (13-1-51), Naushir M. Marfatia & Co., Post Box No. 95, Opp. Fuvera, Gandhi Road. (1008)
- Shah, Dhirajlal Bhalabhai, B.Com., A. (15-2-51), Rameshchandra & Dhirajlal, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva. (1953)
- Shah, Gunvantlal Jeshingbhai, B. Com., A. (11-10-52), Gunvantlal J. Shah & Co., 1st Floor, Kalyan Bhuvan, Opp. Krishna Cinema, Relief Road. (2305)
- Shah, Indravadan Ranchhodlal, B.Com., A. (19-12-49), Ladhawala & Shah, 2nd Floor, 3090, Gandhi Road, Opp. Chandra Vilas. (1636)
- Shah, Jashbhai Sunderlal, B.Com., A. (18-5-50), **Jashbhai S. Shah & Co.**, Shahpur, Mangal Parekh's Kancha, Lallubhai's Pole. (1731)
- Shah, Jayant Motilal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Ramanlal G. Shah & Co., Oriental Building, 2nd Floor, Relicf Road. (525)
- †Shah, Jayantilal Harilal, B.Com., A. (1-7-49), 1080, Devji Saraiya's Pole, Sankdi Sheri. (1219)
- Shah, Jayendrakumar Manilal, B.Com., A. (23-1-53), 662, Janiwado, Gandhi Road. (2375)
- Shah, Kantilal Mohanlal, B.Com., A. (21-8-51), 430/1/1, Kalupur, Rice Bazar. (2062)
- Shah, Naimish Natwarlal, B.Com., A. (18-4-53), Haribacti's Pole, Sankdy Sheri. (2469)
- Shah (Navinchandra F.) & Co., Opp. Model Talkies, Gandhi Road.
- Shah, Navinchandra Fulchand, B.Com., LL.B., A. (4-2-52), Navinchandra F. Shah & Co., Opp. Model Talkies, Gandhi Road. (2130)
- Shah, Ramanlal Maneklal, B.Com., A. (1-7-49), R. M. Shah & Co., 18, Opp. Ambica Nivas, Char Rasta, Maninagar. (1261)

AHMEDABAD-(Concld.)

Shah, Ramesh Ramanlal, B.Com., A. (1-7-49), F. (1-4-54), Ramanlal G. Shah & Co., Oriental Building, 2nd Floor, Relief Road. (1468)

Shah, Rameshchandra Sankalchand, B.Com., A. (16-9-51), Rameshchandra & Dhirajlal, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva. (2075)

Shah (R. M.) & Co., 18, Opp. Ambica Nivas, Char Rasta, Maninagar.

Shah, Shantilal Keshavlal, A. (1-7-49), F. (16-8-49), Shantilal K. Shah & Co., 1924, Gandhi Road, Opposite Fuvera. (708)

Shah, Vinod Ramanlal, B.Com., A. (19-8-50), Vinod & Narendra, 1st Floor, Manilal Mansion, Cross Lane. (1841)

Shantilal K. Shah & Co., 1924, Gandhi Road, Opposite Fuvera.

Sharedalal, Chandrakant Ramniklal, B Com., A. (29-7-53), C. R. Sharedalal & Co., 2321/5, Near Share Bazar, Manek Chowk. (2571)

Sharedalal (C. R.) & Co., 2321/5, Near Share Bazar, Manek Chowk.

Sheth & Co., 43/2, Sheth's Pole, Ratan Pole.

Sheth, Bipinchandra Motilal, B.Com., A. (24-2-51), Sheth & Co., 43/2, Sheth's Pole, Ratan Pole. (1959)

†Shroff, Minocher Nowroji, A. (26-12-50), Advance Mills Staff Quarters, Outside Delhi Gate. (1927)

Shroff (M. R.) & Co., Shreyes Building, 1st Floor, Khadia Char Rasta.

Soni, Bansilal, B.Com., A. (1-7-49), F. (1-4-54), C. C. Chokshi & Co., "Girdhar Chambers", Opp. Model Talkies, Gandhi Road. (1452)

Talati, Himatlal Muljibhai, B.A., LL.B., A. (17-12-51), C. C. Chokshi & Co., Girdhar Chambers, Opposite Model Talkies, Gandhi Road. (2120)

Tatu, Jayaram Gajananrav, B.Com, A. (3-11-53), C/o G. M. Tatu, Teachers Quarters, School for Deaf-Mutes, Navrangpura. (2713)

Thaker (A. M.) & Co., Harisadan Khadia, Char Rasta.

Thaker, Amritlal Maneklal, B.Com, A. (22-6-50), A. M. Thaker & Co., Harisadan Khadia, Char Rasta. (1766)

Vasa (H. V.) & Co., Opp. Mamunaik's Street, Kalupur Road.

Vasa, Hariprasad Vadilal, B.Com., LL.B., A. (6-8-52), H. V. Vasa & Co., Opp. Mamunaik's Street, Kalupur Road. (2241)

Vibhukumar N. Pujara & Co., 447, 3rd Floor, Sankadı Sheri Naka, Maneck Chowk.

Vined & Narendra, 1st Floor, Manilal Mansion, Cross Lane.

AHMEDNAGAR

Gurjar (S. V.) & Co., Deshpande's Wada, Sangle Galli,

Gurjar, Shrikrishna Vinayak, A. (7-11-50), S. V. Gurjar & Co., Deshpande's Wada, Sangle Galli (1891)

Naralkar, Bal Narayan, A. (1-7-49), Mutha's Bungalow, Station Road. (1513)

AMALNER (East Khandesh)

Ektare, Shrikrishna Raghunath, B.Com., A. (8-2-51), Kridabhuvan Road. (1950) ANAND (Distt. Kaira)

Shah (A. J.) & Co., C/o Dr. Ambalal J. Shah, Station Road.

Shah, Mahendrakumar Ambalal, B.Com., A (16-2-52), with A. J. Shah & Co., C/o Dr. Ambalal J. Shah, Station Road. (2159)

BARODA

Amin, Chandrakant Raojibhai, A. (6-2-53), Apaji Amin & Co., 255, Raopura Road, Near Tower. (2393)

Apaji Amin & Co., Mani Villa, 255, Raopura Road, Near Tower.

"Chokshi (M. M.) & 'Co., Palace Road, Tad Falia.

BARODA—Contd.

Chokshi, Manilal Madhavlal, B.Com., A. (1-7-49), M. M. Chokshi & Co., Palace Road, Tad Falia. (1192)

Dalal & Lakhani, Rasool Khan Balwadi, Pani Gate Road.

Dalal, Yusuf Gulam Mohmad, B.Com., A. (5-3-53), Dalal & Lakhani, Rasool Khan. Balwadi, Pani Gate Road. (2433)

Haribhakti & Co., Haribhakti Haveli, Ghadiali Pole.

Haribhakti, Ishverlal Ratanlal, B.Com., A. (28-9-53), Haribhakti & Co., Haribhakti Haveli, Ghadiali Pole. (2681)

†Kasbekar, Bhawanishankar Shantaram, B.Com., LL.B., A. (30-1-52), Appellate Assistant Commissioner of Income-Tax, Kothi Building. (2127)

(29-9-53), Hussani Building. Shah, Ambalal Manilal, B.Com., A. Mahatma Gandhi Road. (2682)

Shah, Krishnalal Ranchhodlal, B.Com., A. (1-7-53), Vakil Shah & Co., Near Amba Mata, Mahatma Gandhi Road. (2546)

Tarkas, Anupam Devdatta, B.Com., LL.B., A. (5-2-54), Dalpat Bhuwan, Ghee-Kanta. (2793)

Thakkar (Jayantilal P.) & Co., 'Kum Kum', Raopura.

Thakkar, Jayantilal Premanand, B.Com., A. (28-1-54), Jayantilal P. Thakkar & Co., Kum Kum, Raopura. (2782)

Vakil Shah & Co., Near Amba Mata, Mahatma Gandhi Road.

Vaze, Narhar Bhalchandra, B.Com., A. (1-7-49), C/o The Alembic Chemical Works. Co., Ltd. (1010)

BARSI (Dist. Sholapur)

Vakharia, Harakchand Valchand, A. (1-7-49), 3335, Halad Lane. (1194)

BELGAUM

Aralimatti (C. A.) & Co., 1564, Marutigalli.

Aralimatti, Chandrashekhar Allayya, B.A., A. (1-4-53), C. A. Aralimatti & Co., 1564, Marutigalli. (2457)

Borkar & Muzumdar, Ramdeo Galli.

Deshpande Jasavala & Shivangi, 1520, Maruti Street.

Halappanavar, Chandrashekhar Sangapa, B.Com., A. (15-3-54), Ganapat Galli. (2807)

Kulkarni (D. B.) & Co., Audit House.

Kulkarni, Datto Bhaurao, G.D.A., A. (1-7-49), F. (16-8-49), D. B. Kulkarni & Co., Audit House, Corner of Ravivarpeth. (400)

Muzumdar, Madhav Maheshwar, B.Com., A. (16-5-50), Borkar & Muzumdar, Ramdeo Galli. (1720)

B.Com., A. (28-8-53), Deshpande Jasavala & Shivangi, Narayan Vithalacharya, Shivangi, 1520, Maruti Street. (2632)

BHAVNAGAR (Saurashtra)

†Bhagat, Rustom Manekshaw, A. (2-4-52), Colonel Bapubha Bungalow, Navapara, (2185)

BOMBAY

Abhyankar (B. C.) & Co., 3rd Floor, 35-36, Alli Chambers, Medows Street, Fort.

Abhyankar, Bhalchandra Chintaman, G.D.A., A. (1-7-49), F. (16-8-49), B. C. Abhyankar & Co., 3rd Floor, 35-36, Alli Chambers, Medows Street, Fort. (171)

Abhyankar, Govind Shridhar, B.A., LL.B., G.D.A., A. (25-12-49), F. (23-3-50), Medows House Medows Street, Fort. (1642)

Abhyankar, Basudeo Dattatraya, B.A., B.Com., A. (16-11-51), Plot No. 119, Hindu Colony, 5th Lane, Dadar. (2108)

Adagra, D. R., B.Sc., A. (21-9-49), Khorshed Villa, 60, Malkam Baug, Jogeshwari.

Adenwalla (N. D.) & Co., 418, Chhotalal Bhuvan, Kalbadevi Road.

Adenwalla, Nariman Dadabhoy, G.D.A., A. (1-7-49), F. (16-8-49), N. D. Adenwalla & Co., 418, Chhotalal Bhuvan, Kalbadevi Road. (198)

- Advani, Govind Pritamdas, B.Com (Lond.), A.C.A. (Eng. & Wales), A. (7-11-50), 'Oceana'', 214. Marine Drive. (1886)
- †Advant, Anant Gangadhar, B.Com., A. (1-7-49), 'Shantaprasad', Plot No. 67, îst Lane, Hindu Colony, Dadar. (857)
- Agarwal, Narainlal, B.A., G.D.A., A. (1-7-49), Narainlal Agarwal & Co., 58-60, Vithalwadi, Kalbadevi Road. (376)
- Agashivala, Jasvantlal Vurjivandas, A. (1-7-49), F. (11-12-50), Dalal, Desai & Kumana, Mherwan Building, Sir Phirozeshah Mehta Road, Fort. (992)
- Ahmed N. Lilani & Co., Room No. 10, 1st Floor, Topiwalla Mansion, 93, Mohamadali Road.
- Allawadi (R. D.) & Co., Bombay Mutual Annexc, 17, Gunbow Street, Hornby Road.
- Ailawadi, Ram Das, G.D.A., A. (1-7-49), F. (16-8-49), R. D. Ailawadi & Co., Bombay Mutual Annexe, 2nd Floor, Room No. 19-A, 17, Gunbow Street, Horrby Road, Fort. (146)
- Aiyar, Arjun K. S. B.Com., G.D.A, F.S.A.A., A. (1-7-49), F. (16-8-49), K. S. Aiyar & Co., 49, Apollo Street, Fort. (79)
- Aiyar (K. S.) & Co., East & West Building, 49, Apollo Street, Fort.
- Aiyar (N. S.) & Co., 8, Co-operative House, Telang Road, Matunga.
- Aiyar (P. N. S.) & Co., Krishna Bhavan, Sandhurst Bridge, Girgaum.
- Aiyar, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), P. N. S. Aiyar & Co., Krishna Bhavan, Sandhurst Bridge, Girgaum. (61)
- Aiyar, Shankar Arjun, B.A., (Hons), F.S.A.A., A. (1-7-49), K. S. Aiyar & Co., East & West Building, 49, Apollo Street, Fort. (1268)
- †Aiyar, Venkataraman S., B.A. (Com.), A. (15-12-49), Flat No. 2, 1st Floor, Readymoney Mansion, Worli Naka. (1631)
- Alyer, V. Narayana, B.A., A. (11-7-50), Narayana Alyer & Co., 3rd Floor, New Citizen Bank House, Phalton Road. (1794)
- Alai, Ganesh Narayan, B.Com., A. (1-4-52), 130, Hindu Colony, Dadar. (2177)
- Allbless (R. B.) & Co., '14, Western India House, Sir Phirozeshah Mehta Road, Fort.
- Allbless, Rustomji Bejonji G.D.A., A. (1-7-49), F. (16-8-49), R. B. Allbless & Co., 14, Western India House, Sir Phirozeshah Mehta Road, Fort. (218)
- Almeida, Pius Michael, A. (1-7-49), F. (8-7-51), Chhotalal H. Shah & Co., Bharucha Buildings, 1st Floor, Princess Street. (1055)
- Alparwalla, Kaiki Rustom, B.Com. (Bom.), B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (7-5-51), 179, Lamington Cross Road. (1995)
- Ambalal Patel & Co., Lentin Chambers, Dalal Street, Fort.
- Ambalal Thakkar & Co., East & West Building, 49, Apollo Street, Fort.
- Amin, Jashbhai Bavajibhai, G.D.A., A. (1-7-49), F. (16-8-49), Apaji Amin & Co., 14, Hamam Street, Fort. (222)
- Amın, Yogendra Chunibhai, A. (16-12-49), Dalal & Shah, No. 49-55, Apollo Street, Fort. (1634)
- Ananthakrishnan, S., B.A., A. (1-7-49), F. (5-8-50), S. A. Krishna & Co., Botawalla Building, 11, Elphinstone Circle, Fort. (803)
- Anderson, John, C.A. (Scot.), A. (1-7-49), A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street. (1391)
- Antani, Kantılal Umedlal, B.Com., A. (22-1-54), 203, Laxmi Nivas, Shivaji Park. (2780)
- Apaji Amin & Co., 14, Hamam Street, Fort.
- †Aras, Digamber Yeshwant. A. (1-7-49), F. (8-12-52), C-7, Model House, Proctor Road, Girgaum. (698)
- Aras, Shishir Govind, B.Com., A. (27-4-53), 3, Dharm Nivas, Tardeo Road, Grant Road. (2489)
- Argade & Bhagwat, Crescent Chambers, Tamarind Lane, Fort.

- Argade Shyam & Co., Crescent Chambers, Tamarind Lane, Fort.
- Argade, Sham Ganesh, A. (1-7-49), F. (1-4-54), Argade & Bhagwat, Crescent Chambers, Tamarind Lane, Fort. (1412)
- Ashar, Girdharlal Popat, G.D.A., A. (1-7-49), F. (16-8-49), Walji Shamji Building, Block No. 1, Chandavarkar Lane, Borivii. (594)
- †Asli, Pestonji Kuverji, B.Com., G.D.A., A. (1-7-49), Flat No. 9, Gool Mahal, Sleater Road, P.O. Grant Road. (627)
- Augra (Framroze S.) & Co., Esplanade Mansions, Esplanade Road, Fort.
- Augra, Framroze Sorabji, A. (1-7-49), F. (16-8-49), A. S. Madon & Co., Esplanade Mansions, Esplanade Road, Fort. (39)
- †Avasia, Hom Framji, G.D.A., A. (1-7-49), Tardeo Terrace, Tardeo Road. (450)
- Ayyar, H. Nambi, B.Sc., A. (20-9-51), 3/382, Lalji Nathu Buildings, Telang Cross Road II, Matunga. (2080)
- Ayyar, S. Srikrishna, B.Sc., A. (7-10-49), V. Sankar Aiyar & Co., Deepak Mahal, 4th Floor, Marine Drive. (1612)
- Babubhai A. Parikh & Co., Dhanukar Building, 4th Floor, 480, Kalbadevi Road.
- Babur, Ghanshyamdas Harkishindas, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), Bombay Mutual Annexe, 3rd Floor, Gunbow Street, Fort. (333)
- †Bafna, Shanti Chandra, B.Com., A. (26-11-49), 71, Jawahar Nagar, Goregaon. (1623)
- Bagadthey, Vasant Pandurang, A. (1-7-49), Chhotalal H. Shah & Co., Bharucha Buildings, 1st Floor, Princess Street. (1430)
- Bajan, Nariman Burjorji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Damania, Pandey & Bajan, 3rd Floor, Navasari Building, Hornby Road, Fort. (86)
- †Bajan, Sorab Burjorji, B.Com., G.D.A., A. (1-7-49), C/o The Indian Hotels Co., Ltd., Taj Mahal Hotel. (516)
- Bal & Patankar, 50-56, Customs House Road, Nagree Building, 1st Floor, Fort.
- Balasubrahmanyam, Krishnaswamy, B.Com., A. (10-8-51), Manager and Actuary, The Bombay Life Assurance Co. Ltd. (2046)
- †Balasubramanian, Srinivasa, B.A., A. (28-4-53), C/o Central Accounts, Lever Bros. (India) Ltd., Scindia House, Ballard Estate. (2496)
- Balsara, Burjor Shapurji, B.Com., A. (18-11-53), "Homelands", Carter Road, Bandra. (2734)
- Balsari, Bakul Umedram, B.Com., A. (1-7-49), C/o Lever Brothers (India) Ltd., P.B. No. 409. (1422)
- Balsekar, Vivek Sadashiv, B.Com., A. (17-8-53), with S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Fort. (2610)
- Balubhai P. Rhatt & Co., Shri Krishna Nivas, 1st Floor, New Silk Market, Kalbadevi.
- †Bam, Pesi N., A. (1-7-49), F. (28-8-52), Internal Auditor, Scindia Steam Navigation Co. Ltd., Scindia House, Dougall Road, Ballard Estate. (1159)
- Bamboat, Minocher Nadirshaw, G.D.A., A. (1-7-49), C/o S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Fort. (545)
- Bamjee, Minoo Nawrojee, B.Com., A. (1-7-49), 26/C, Napean Sea Road. (1476)
- Banaji (H. S.) & Co., Prospect Chambers, 1st Floor, Hornby Road, Fort.
- Banaji, Homi Sorabji, A. (1-7-49), H. S. Banaji & Co., Prospect Chambers, 1st Floor, Hornby Road, Fort. (834)
- Bapasola, Eruch Jehangir, M.Com., A. (1-7-49), Cassinath Bungalow, 24, Napean Sea Road. (1378)
- †Bardi, Khurshed Jehangir, A. (1-7-49), C/o Godrej & Boyce Mfg. Co. Ltd., Lalbaug, Parel. (1352)
- †Baria, Dhanjishaw Jamshedji, A. (1-7-49), Virbhaiji Pardiwalla Building, 168, Bora Bazar Street, Fort. (1285)
- Baria, Pestonji Dinshawjee, B.A., A. (1-7-49), 8, Rustom Baug. (1182)

- Bastikar, Shankar Ramakrishna, B.Com., LL.B., F.S.A.A., A. (1-7-49), F. (8-4-52), Dhanbhoora & Co., 52, Alli Chambers, Medows Street. Fort. (1119)
- *Basu. Prashanta Kumar, M.Sc., A.S.A.A., A. (12-10-50), Assistant Accountant, Burmah-Shell Oil Storage & Distributing Co. of India Ltd., 40, Ballard Estate, Fort. (1882)
- †Basu, Sailendra Kumar, B.Sc., A.C.W.A. (Lond.), A. (1-7-49), Cost Accounts Officer, Tariff Commission, Nicol Road, Ballard Estate. (741)
- Bathgate, Gordon Murray, O.B.E., C.A. (Scotland), A. (1-7-49), F. (16-8-49), A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Fort. (16)
- †Batliboi, Jamshed Rustomji, A. (1-7-49), F. (16-8-49), with Batliboi & Purohit, National Insurance Building, 204, Hornby Road, Fort. (37)
- Batliboi & Purohit, National Insurance Building, 204, Hornby Road, Fort.
- †Bhagvat, Moreshwar Nilkanth, G.D.A., A. (1-7-49), Nana Buildings, Poibavdi, Parel. (593)
- Bhagwat (P. G.), Jiji House, 17, Raveline Street, Fort.
- Bhagwat, Pandurang Gangadhar, G.D.A., A. (1-7-49), F. (16-8-49), P. G. Bhagwat, Jiji House, 17, Raveline Street, Fort. (131)
- Bhagwat, Sadashiv Ganesh, A. (1-7-49), F. (16-8-49), 4, Goregaonkar Buildings, Top Floor. (766)
- Bhagwat Vinayak Shankar, A. (22-10-53), 7, Paranjape 'B' Scheme, Road No. 3,. (2688)
- †Bhalla, Anand Prakash, M.A., A.S.A.A., A. (28-12-50), C/o Burmah-Shell House, Currimbhoy Road, Ballard Estate. (1930)
- Bhandari, Ajeetsingh S., B.Com., A. (27-11-52), Haji Mansion, 1st Floor, 5th Road, Khar. (2335)
- Bhandari & Co., C/o Surajmalji Gouti, 157/161, Princess Street.
- Bhandari, Narpat Mal, B.Com., A. (4-2-54), Bhandari & Co., C/o Surajmal Gouti, 157/161, Princess Street. (2788)
- Bhansali, Niranjan Hargovandas, B.Com., A. (8-11-53), 73, Marine Drive, Ishver Nivas, 3rd Floor, Block No. 16. (2720)
- Bhansali, Ravivadan Narbheram, B.A., A. (18-2-53), R. N. Bhansali & Co., Thaoomal House, 2nd Floor, Cawasji Patel Street, Nanabhai Lane Corner, Fort. (2420)
- Bhansall (R. N.) & Co., Thaoomal House, 2nd Floor, Cawasji Patel Street, Nanabhai Lane Corner, Fort.
- Bhargav (S. J.) & Co., 25, Bank Street Road, Fort.
- Bhargav, Shantilal Jaishanker, B.Com., A. (16-2-52), S. J. Bhargav & Co., 25, Bank Street Road, Fort. (2160)
- Bharucha & Co., C/o Chunilal Karsondas & Co., 146, Hornby Road, Fort.
- Bharucha, Dinshaw Ratanshaw, A. (1-7-49), R. S. Bharucha & Co., Jehangir Mansion, 1st Marine Street, Fort. (1313)
- Bharucha, Kavas Dosabhai, G.D.A., A. (1-7-49), Khurshed House, 604-D, Lady-Jehangir Road, Parsi Colony, Dadar. (392)
- Bharucha (R. S.) & Co., Jehangir Mansion, 1st Marine Street, Fort.
- Bharucha, Ratansha Shapurji, G.D.A., A. (1-7-49), F. (16-8-49), R. S. Bharucha & Co., Jehangir Mansion, 1st Marine Street, Fort. (191)
- Bharucha, Sorabji Savakshaw, A. (12-7-50), Bharucha & Co., C/o Chunilal Karsondas & Co., 146, Hornby Road, Fort. (1798)
- Bharucha, Sorab Khurshedji, B.Com., A. (1-7-49), F. (16-8-49), G. P. Kapadia & Co., Hamam House, Hamam Street, Fort. (389)
- Bhathena, Dinyar Darabsha, B.Com., A. (23-10-52), C/o Parsee Trading Co., Vithal Sayana Bldg., Lohar Chawl. (2318)
- Bhatia, Shanker Mulji, B.Com., A.S.A.A., A. (26-4-52), Gondalia & Mandviwalla, Hamam House, Hamam Street, Fort. (2202)
- †Bhatia, Shantikumar Gordhandas, B.Com., A. (20-11-50), 398-C, Old Halai Bhatia, Mahajanwadi, 3rd Floor, Room No. 67, Kalbadevi Road. (1904)

- Bhatt, Balubhai Pranshanker, G.D.A., A. (1-7-49), F. (16-8-49), Balubhai P. Bhatt & Co., Shri Krishna Niwas, 1st Floor, Kalbadevi Road, New Silk Market. (624)
- Bhatt, Dinubhai Labhshanker, G.D.A., A. (1-7-49), F. (16-8-49), Dinubhai & Co., 65, Mahatma Gandhi Road, Fort. (102)
- Bhatt (J. L.) & Co., Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort.
- Bhatt, Jayantilal Lallubhai, A. (1-7-49), F. (12-3-50), J. L. Bhatt & Co., Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort. (681)
- Bhatt, Laxmishanker Harjiwan, G.D.A., A. (1-7-49), F. (11-11-49), 53, Bora Bazar Street, Fort. (77)
- Bhatt (M. J.) & Co., 14, Hamam Street, Fort.
- Bhatt, Maganlal Lallubhai, A. (5-7-50), with Ambalal Thakkar & Co., 49, Apollo Street, Fort. (1778)
- Bhatt, Mohanlal Jagjivan, G.D.A., A (1-7-49), F. (16-8-49), M. J. Bhatt & Co., 14, Hamam Street, Fort. (268)
- Bhatt, Surendraprasad Chhaganlal, B.Com., A. (1-4-53), Surendra Bhatt & Co., 22, Apollo Street, Fort. (2459)
- Bhavnagari, Ratanji Nowroji, B.A., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), S. B. Billimorla & Co., 113, Mahatma Gandhi Road. (748)
- Bhaya, Naval Kaikhushroo, A. (1-4-54), 75, Mint Road, Fort. (2826)
- †Bhesania, Merwanji Nusserwanji, A.S.A.A., A. (19-8-50), Manager, The Stock Technique Ltd., Cama Building, Dalal Street, Fort. (1834)
- Bhogilal Chimanlal Shah & Co., 418, Kalbadevi Road, Chhotalal Bhuvan.
- †Bhukhanwala, Dhansukhlal Vijibhai Atmaram, B.Com., G.D.A., A. (1-7-49), Sunderwan, Ghodbunder Road, Vile-Parle. (825)
- †Bhukhanwala, Tansukhlal Sakerlal Atmaram, B.Com., A. (1-7-49), Shri Ram Nivas, 2nd Floor, Dadabhoy Road. Vile-Parle (West). (1220)
- Bilimoria, Bapuji Burjorji, G.D.A., A. (1-7-49), 32, Khetwadi 12th Lane. (36)
- Billimoria, Bhicajee Shapoorjee, J.P., F.S.A.A., A. (1-7-49), F. (16-8-49), S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Fort. (289)
- †Billimoria, Jal Shapoorjee, A. (1-7-49), 21, Cuffe Parade, Colaba, (995)
- Billimorla (S. B.) & Co., 113, Mahatma Gandhi Road, Fort.
- Billimoria, Shapoorjee Bomonjee, J.P., A. (1-7-49), F. (16-8-49), S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Fort. (19)
- Bilpodiwala, Homi Kaikhusru, A. (5-4-50), 758, Parsce Colony, Dadar. (1694)
- Birdy, Bejonji Dinshawji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Batliboi & Purchit, National Insurance Building, 204, Hornby Road, Fort. (4)
- †Birdy, Khurshed Framroz, A. (1-7-49), 33, Ava Chambers, Next to Metro Cinema, Fort. (850)
- †Bode, Dinshaw Ardeshir, B.Com., G.D.A., A. (1-7-49), 618, Jami Lodge, Jame Jamshed Road. (1336)
- Bohara Bhandari & Co., 82/86, Abdul Rehman Street, Agiary Cross Lane.
- Bohara, Sampatilal Khemraj, B.Com., A. (1-7-53), Bohara Bhandari & Co., 82-86, Abdul Rehman Street, Agiary Cross Lane. (2547)
- †Borkar, Bhawanishankar Shamrao, A. (24-3-50), C/o Grahams Trading Co. (India) Ltd., 16, Bank Street, Fort. (1684)
- Borkar, Durga Krishnarao, G.D.A., A. (1-7-49), F. (16-8-49), Borkar & Muzumdar, 1st Floor, Sorab House, 235-237, Hornby Road, Fort. (692)
- Borkar & Muzumdar, First Floor, Sorab House, 235-237, Hornby Road, Fort.
- Bramhandkar, Dhundiraj Dattaram, G.D.A., A. (1-7-49), F. (18-6-52), Jayendra Mahal Block 'C', 13, Vincent Road, Dadar. (1137)
- Buhariwalla, Soli Aderji, B.Com., A.S.A.A., A. (11-7-50), Central Bank Building, 3rd Floor, Room No. 6, Bruce Street, Fort. (1792)
- †Bulsara, Firoze Kaikhushroo, A. (1-7-49), 904-B, Kingsway, Dadar. (1237)

Bulsara, Kaikhushroo Ardeshir, A. (1-7-49), 220, Tardeo Road. (861)

Butala, Vasantlal Bhogilal, A. (23-4-53), 56, Dossa House, 4th Floor, Gunbow Street, Fort. (2483)

Byramji (S. T.) & Co., Central Bank Building, Fort.

†Captain, Adi Dhunjishaw, B.Com., A. (15-5-52), Captain House, Vincent Road. (2207)

Captain & Co., Advani Chambers, 2nd Floor, Sir Phirozeshah Mehta Road, Fort.

Captain, Dara Hormusji, A. (1-7-49), F. (7-1-54), Captain & Co., Advani Chambers, (2nd Floor), Sir Phirozeshah Mchta Road, Fort. (1369)

Captain, Hormusji Framji, G.D.A., A. (1-7-49), F. (3-5-50), Captain & Co., Advani Chambers (2nd Floor), Sir Phirozeshah Mehta Road, Fort. (200)

†Captain, Mcherwanji Cursetji, B.Com., G.D.A., A. (1-7-49), 4, Bandra Hill, Bandra. (1349)

Chamarti & Co., Room No. 4, First Floor, Ramchandra Building, 280, Carnac Road.

Chamarti, Venkateswarlu, A. (P-7-49), F. (24-7-52), Chamarti & Co., Room No. 4, First Floor, Ramchandra Bullding, 280, Carnac Road. (1148)

Chandabhoy & Jassoobhoy, Advani Chambers, Sir Phirozeshah Mehta Road, Fort. Chandrakant & Co., Sir Vithaldas Chambers, 16, Apollo Street, Fort.

Chandulal & Co., Khandelwal Bhuvan, 2nd Floor, 166-170, Dadhabhai Nawroji Road.

Chandulal M. Shah & Co., Kamar Building, 5th Floor, Cowasjec Patel Street, Fort.

†Chanduwadia, Jehanbux Shavaksha, B.Com., A. (1-7-49), Wassiamull Building, 'B' Block, 3rd Floor, Grant Road. (942)

†Charna, Bapuji, Manchershaw, G.D.A., A. (1-7-49), C/o Charna Master & Co., Round Building, Kalbadevi Road. (575)

†Chaudhari, Shankar Onkar, B.A., B.Com., A. (31-3-52), Kundan Villa, Top Floor, Shivaji Park Road No. 4, Dadar. (2182)

Chhogmal & Co., Sir Vithaldas Chambers, 16, Apollo Street, Fort.

Chhotalal H. Shah & Co., Bharucha Building, 1st Floor, Princess Street.

Chinoy & Co., 45, Commercial Chambers, Masjid Bunder Road.

Chinoy, Malik, LL.B., A. (23-1-53), Chinoy & Co., 45, Commercial Chambers, Masjid Bunder Road. (2376)

Chitale (M. P.) & Co., 10, Alli Chambers, Medows Street, Fort.

Chitale, Madhao Purushottam, B.A. (Hons.), A. (1-7-49), F. (9-6-51), M. P. Chitale & Co., 70, Alli Chambers, Medows Street, Fort. (1046)

Choksey, Narendra Natverlal, B.Com., A. (1-7-49), Banker's House, 34, Chowpatti Road, Behind Wilson College. (1114)

Chokshi (C. C.) & Co., 11, Bruce Street, Fort.

Chokshi, Chinu Chimanlal, B.Com., A. (1-7-49), F. (16-8-49), C. C. Chokshi & Co., 11, Bruce Street, Fort. (657)

Chokshi, Ranchhodlal Manilal, B.Com., A. (26-8-49), Shah Mehta & Chokshi, 41, Medows Street, Fort. (1586)

Choksy, Rusi Kaikhushroo, A. (1-7-49), 24, 1st Dhobi Talao Street, Palkhiwalla's House. (1472)

†Chopra, Pindi Das Harichand, A. (17-8-50), Chief Accountant, B. R. Herman & Mohatta (India) Ltd. Sir Phirozeshah Mchta Road, Fort. (1824)

Chothia, Jal Jamshedji, G.D.A., A. (1-7-49), Windsor Chambers, Cawasji Patel Street, Fort. (1356)

Chudawala, Manubhai Chunilal, A. (1-7-49), Deputy Internal Auditor, B.E.S. & T. Undertaking, Electric House, P.O. Box No. 192. (1344)

†Clerk, Vasantlal Chhaganlal, G.D.A., A. (1-7-49), 2nd Parsiwada, Bal Krishna Niwas, 3rd Floor, Room No. 46, Vithalbhai Patel Road. (704)

Cole, Frederick Arthur, F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street. (28)

Contractor, Dinsha Edalji, A. (1-7-49), Pran Kanta Building, Khetwadi Back Road. (793)

- BOMBAY-(Contd.)
- Contractor (H. M.) & Co., Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort.
- Contractor, Huseni Mohammedally, B.Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), H. M. Contractor & Co., Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort. (388)
- Contractor, Mohsin Huseini, B.Com., A. (17-3-54), H. M. Contractor & Co., Mustafa Building, 7, Sir Phirozeshah Mehta Road. (2811)
- Cooper, Framji Cawasji, B.A., LL.B., G.D.A., A. (1-7-49), Secretary, Central Bank of India Ltd, Mahatma Gandhi Road, Fort. (1149)
- †Cooper, Russi Naveroji, A. (1-7-49), C/o S. N. Cooper, 265, Engineer Building, Princess Street. (1002)
- Cooper, Dr. Rustom Cavasjec, M.Com., Ph.D. (Econ.), F.S.A.A., A. (1-7-49), F. (29-11-51), P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle. Fort. (1096)
- †Cooper, Sorab Nowroji, B.Com., G.D.A., A.S.A.A., A. (1-7-49), Deputy Chief Accountant, The Associated Cement Cos. Ltd., No. 1, Queens Road. (1292)
- Cornelius & Davar, 51 Esplanade, Road, Fort.
- Daboo, Behram Pirojsha, A. (30-5-51), 1st Floor, Hormuzd Building, Sleater Road. (2005)
- †Dadabhoy, Jal Nariman, B.Sc., G.D.A., A.S.A.A., A. (1-7-49), Chief Accountant, Tata Chemicals Ltd., Bombay House, 24, Bruce Street, Fort. (465)
- Dadachanji, Shavak Phirozeshah, M.Com., A. (25-8-53), 37-B, Gool Mahal, Sleater Road. (2624)
- Dalal (A. H.) & Co., Rajabahadur Building, 3rd Floor, 24-B, Hamam Street. Fort.
 Dalal, Arvind Harmukhrai, B Com., A. (25-6-51), A. H. Dalal & Co., Rajabahadur Building, 24-B, Hamam Street, Fort. (2031)
- Dalai, Babubhai Nagindas, B.Com., G.D.A., A. (25-7-50), 143-145. Dady Sheth Agiari Lane. (1810)
- Dalal (C. L.) & Co., C/o P. T. Shah & Sons, East & West Building, 55, Apollo Street, Fort.
- Dalal, Champaklal Lalloobhai, G.D.A., A. (1-7-49), F. (12-3-50), C. L. Dalal & Co., East & West Building, C/o P. T. Shah & Sons, 55, Apollo Street. (504)
- Dalal, Desal & Kumana, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort.
- †Dalal, Homi Pestonji, A.S.A.A., A.C.I.S., G.D.A., A. (1-7-49), Senior Officer, The Associated Cement Companies Ltd., 1, Queens Road. (706)
- Dalal & Lakhani, 27, Commercial Chambers, Masjid Bunder Road.
- Dalal, Natvarlal Thakordas, B.Com., A. (1-7-49), F. (5-2-53), **Batlibol & Purchit,**National Insurance Building, 204, Hornby Road, Fort. (1085) -
- †Dalal, Natverlal Chandulal, B.A., G.D.A., A.I.I.B., A. (1-7-49), Mangal Bhuvan, 3rd Floor, Room No. 25, Mangalwadi, Girgaum. (379)
- iDalal, Phiroze Hırjibhaı, M.A., G.D.A., A. (1-7-49), Puran Nivas, Third Floor, Arthur Bunder Road, Colaba. (1117)
- Dalal, Ramaniklal Karasondas, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49).

 Dalal & Shah, 49-55, Apollo Street, Fort. (111)
- †Dalal, Ruttonshaw Pestonjee, F.S A.A., A. (1-7-49), F. (16-8-49), Member, Incometax Appellate Tribunal, Plot No. 5, Sleater Road. (85)
- Dalal & Shah, 49-55, Apollo Street, Fort.
- Dalal (S. C.) & Co., Prospect House, 803, Raghunath Dadaji Street, Fort.
- Dalal, Shantilal Chunilal, B.Com., A. (21-9-49), S. C. Dalal & Co., Prospect House, 803, Raghunath Dadaji Street, Fort. (1600)
- Dalia, Hasmukh Nathalal, B.Com., A. (28-5-53), 27, Tejpal Scheme, Gopalkrishna Nivas, Vile-Parle (East). (2520)
- Damania, Homi Merwanji, M.Com., A. (19-8-50), **Kapadia Damania & Co., Aga** Khan Building, Dalal Street, Fort. (1840)
- Damania, Panday & Bajan, 3rd Floor, Navsari Buildings, 240, Hornby Road, Fort.
- Damanwala, Ratanshaw Jehangirshaw, A. (5-12-51), Sir Dhunjibhoy Bomanji Building, Coppersmith Street, Mazgaon. (2118)

- BOMBAY—(Contd.)
- Damle & Co., 46, Churchgate Street, Islam Builling, 3rd Floor, Fort.
- Damle, Krishnaji Sakharam, A. (11-2-53), Damle & Co., 46, Churchgate Street, Islam Building, 3rd Floor, Fort. (2403)
- Damle, Raghunath Shavkar, B.A. (Hons.), A. (5-7-50), Anandi Chawl, Shastri Hall, Grant Road. (1782)
- Dandekar, Krishna Raghunath, B.Com., A. (1-7-49), F. (24-8-53), Kolatkar & Dandekar, Comilla Bank Building, 263, Hornby Road, Fort. (1256)
- †Dandeker, Narayan, I.C.S., A. (1-7-49), C/o The Scindia Steam Navigation Co. Ltd., Scindia House, Ballard Estate. (1262)
- Dara Sorabji, Hashim Building, 38-40, Churchgate Street, Fort.
- †Daroowalla, Nadirshah Ardeshir, B.Com., A.C.I.S., A.S.A.A., A. (1-7-49), Chief Accountant, The New India Assurance Co. Ltd., Esplanade Road, Fort. (1410)
- Daruvalla, Jal Cawasji, A.I.C.W.A., A. (1-7-49), Hardinge House Gowalia Tank, P.O. Cumballa Hill. (201)
- †Daruvala, Jal Khurshedji, B.A. (Hons.), A.S.A.A., A. (25-9-51), Deputy Municipal Commissioner, Bombay Municipal Corporation. (2082)
- †Daruvala, Percy Bomanji, B.Com., A. (18-6-51), 664, Roshan Mansion, Parsi Colony, Dadar. (2021)
- A.S.A.A., A. (18-6-51), S. T. Daruwala, Sham Tehmurasp Byramji, M.Com., Byramji & Co., Central Bank Building, Fort. (2020)
- Daruwalla, Freddy Kaikhushroo, B.Com., A. (7-12-53), Kavarana Mansion, Naigam Cross Road, Dadar. (2748)
- †Das Gupta, Benoyendra Nath, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), Member, Tariff Commission, Govt. of India, Ballard Estate. (234)
- †Das Gupta, Indu Bhushan, M.A. (Com.), LL.B., A.S.A.A., A. (1-7-49), Chief Accountant, Bombay Port Trust, Ballard Estate, Fort. (1186)
- Dastoor (H. J.) & Co., Cook's Building, 2nd Floor, Hornby Road, Fort.
- Dastoor, Hormasji Jamshedji, B.A., A.S.A.A., A. (1-7-49), H. J. Dastoor & Co., Cook's Building, 2nd Floor, Hornby Road, Fort. (1501)
- †Dastur, Behramsha Cursetji, A. (2-4-52), M-41, Cusrow Bag, Causeway, Fort, (2184)
- Dastur, Burjor Byramji, B.Com., A. (22-1-53), Bansilal Mansion, 22, Apollo Street, Fort. (2371)
- Dastur, Dara Nasserwanji, G.D.A., A.S.A.A., A.Kanga & Co., 5, Hamam Street, Fort. (449) A.S.A.A., A. (1-7-49), F. (5-2-53), **Dastur**
- †Dastur, Dinshaw Kavasji, G.D.A., A. (1-7-49), C/o Greaves Cotton & Crompton Parkinson Ltd., 1, Forbes Street, Fort. (915)
- Dastur, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort. (48)
- Dastur Kanga & Co., 5, Hamam Street, Fort.
- Datar, Ganesh Dattatraya, A. (23-8-50), C/o India United Mills Ltd., Indu House. Dougall Road, Ballard Estate. (1850)
- Davar, Dorab Rustomji, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Cornelius & Davar, 51, Esplanade Road, Fort. (232)
- Dayar (N. S.) & Co., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort.
- Davar, Nanabhoy Sorab, A. (21-3-50), N. S. Davar & Co., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort. (1656)
- Davar (Navroz A.) & Co., Motlibai Wadia House, 22-D, Parsi Bazar Street, Fort.
- Davar, Navroz Ardeshir, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Navroz A. Davar & Co., Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort. (144)
- ve, Anant Dalpatram, B.Com., A. (6-2-51), Income-Tax Officer, 3rd Floor, Chikhal House, 453-55, Kalbadevi Road. (1947)
- Dave, Madhusudan Ambalal, B.Com., A. (1-4-53), Michael House, Ground Floor, Police Station Road, Vile-Parle (West). (2460)
- Daver, Naushirwan Burjorjee, A.S.A.A., A. (1-7-49), Burjor Buildinfi, 38, Garden Road, Apollo Reclamation. (1108)

†Davitree, Ardeshir Sorabji, A. (1-7-49), C/o P. S. Devitree. Divecha Building, Malcolm Baug, Jogeshwari. (1307)

Dawur, M. H., A. (1-7-49), F. (16-8-49), 83, Bolton House, Opp. Marine Lines Station, Queens Road. (1562)

Desal (A. H.) & Co., 73-75, Mirza Street, Zaveri Bazar.

Desai, Amrit Haribhai, B.Com., A. (1-7-49), A. H. Desai & Co., 73-75, Mirza Street, Zaveri Bazar. (1477)

Desal (B. D.) & Co., 361, Hornby Road, Fort.

Desai, Balvantrai Dayabhai, A. (1-7-49), F. (22-6-51), B. D. Desai & Co., 361, Hornby Road, Fort. (1061)

†Desai, Balvantrai Dahyabhai, B.Com., A. (1-7-49), Ekadashi Building, 25, Parekh Street. (1498)

Desai, Bhalchandra Naranji, B.Com., A. (29-7-53), Cama Chambers, 23, Medows Street, Fort. (2569)

Desai, Bhupendrarai Ranchhodji, B.Com., A. (21-7-53), Gajanan Nivas, Room No. 10, Tejpal Scheme, Road No. 2, Vile-Parle (East). (2564)

Desai, Dadiba Manchersha, B.Com., A. (14-2-53), 787, Bhagat Manor, Parsee Colony, Dadar. (2414)

Desai, Dhirajlal Manibhai, B.Com., A. (22-1-53), **Dhirajlal Desai & Co., J**haveri House, 2nd Floor, 110, Medows Street, Fort. (2370)

Desai, Dhirubhai Nanubhai, B.Sc., A. (27-4-53), **Dhirubhai & Co.**, Cama Building, 2nd Floor, 24-26, Dalal Street, Fort. (2487)

Desai (D. S.) & Co., Round Building, 2nd Floor, Room No. 7, Kalbadevi.

Desai, Dinkar Sakharam, A. (1-7-49), F. (16-8-49), D. S. Desai & Co., Round Building, 2nd Floor, Room No. 7, Kalbadevi. (787)

Desai, Jagesh Mathuradas, B.Com., A. (28-8-51), Jagesh Desai & Co., Yusuf Building, 4th Floor, 43, Mahatma Gandhi Road. (2068)

Desai, Jal Temulji, G.D.A., A. (1-7-49), F. (16-8-49), Dalal Desai & Kumana, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort. (154)

Desai, Kantilal Chhotalal, B.Com., A. (15-4-53), 35, Hamam Street, Fort. (2448)

Desai (K. G.) & Co., 11-B, Yusuf Building, 1st Floor, Mahatma Gandhi Road, Fort.

Desai Krichnekant Gulabhhai B.Com A. (26-8-53) K. G. Desai & Co. 11-B.

Desai, Krishnakant Gulabbhai, B.Com., A. (26-8-53), K. G. Desai & Co., 11-B, Yusuf Building, 1st Floor, Mahatma Gandhi Road, Fort. (2628)

Desai Manubhai Delatrai Iyanii A. (1.7.40), F. (20.3.51), Manubhai Desai & Co.

Desai, Manubhai Dolatrai Jıvanji, A. (1-7-49), F. (30-3-51), Manubhai Desai & Co., 'Mirabelle Hotel', 3rd Floor, 33-A, New Marine Lines. (966)

Desai, Nanubhai Jogibhai, A. (1-7-49), F. (16-8-49), Nanubhai Desai & Co., Sir Vithaldas Chambers, 16, Apollo Street, Fort. (660)

†Desai, Nanubhai Vallabhbhai, A. (23-12-49), Appellate Assistant Commissioner of Income-tax, 'L' Range, Bombay, Central Government Buildings, Queens Road. (1639)

Desai, Navinchandra Kikubhai, B.Com., A. (1-7-49), F. (12-8-53), Ratanshi Dhanji Bhatia Niwas, 2nd Floor, Opp. Thakurdwar Post Office, Thakurdwar. (1271)

Desai, Navinchandra Ramanlal, A. (21-3-50), N. R. Desai & Co., 10, Homji Street, Fort. (1662)

Desai, Noshir Nanabhal, B.A., B.Com., A. (1-7-49), F. (3-11-53), Naushir M. Marfatia & Co., Alice Building, Hornby Road, Fort. (1280)

Desai (N. R.) & Co., (N. R. Desai), 10, Homji'Street, Fort.

Desai, Ramanlal Nichhabhai, B.Com., A. (1-4-54), 14, Dalal Lodge, 25, Ghodbunder Road, P.O. Malad (West). (2821)

Desai (R. D.) & Co., Chandanmal Mansion, First Floor, 431, Kalbadevi Road.

†Desai, Ramanlal Ranchhodji, B.Com., A. (8-5-51), B-4, Brother House, National Library Road, Bandra. (1998)

Desai, Rameshchandra Dahyabhai, B.Sc., A. (1-7-49), F. (24-1-52), R. D. Desai & Co., Chandanmal Mansion, First Floor, 431, Kalbadevi. (1071)

Désai, Rashmikant Hiralal, B.Com., A. (1-6-50), 1st Floor, Bachoobai Building, 187, Hornby Road, Fort. (1755)

- Desai, Shantanu Nanubhai, A. (1-7-49), F. (29-6-53), Nanubhai & Co., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort. (1232)
- Desai, Shirishchandra Ratilal, B.Com., A. (2-12-50), Nootan Nagar, 'H' Building, Block No. 26, Turner Road, Bandra. (B.S.D.). (1912)
- Desai, Shirishkumar Bapubhai, B.Com., A. (8-8-53), R. H. Kelkar & Co., Agakhan Building, Fourth Floor, Dalal Street, Fort. (2589)
- Desai (V. C.) & Co., 505, Kalbadevi Road.
- Desai, Vinodchandra Chunilal, B.Com., A. (1-4-53), V. C. Desai & Co., 505, Kalbadevi Road. (2458)
- Deshpande, Anant Venktesh, F.S.A.A., A. (1-7-49), F. (16-8-49), Deshpande & Jasavala, 359, Petit Building, Hornby Road. (601)
- Deshpande & Jasavala, Petit Building, 359, Hornby Road, Fort.
- Deshpande, Vaman Hari, G.D.A., A. (1-7-49), F. (16-8-49), Batliboi & Purohit, National Insurance Building, 204, Hornby Road, Fort. (276)
- †Devarajan, Vishwanath, G.D.A., A. (1-7-49), No. 7, Jaya Niwas, Vincent Road Matunga, G.I.P. (959)
- Devidas Vithaldas & Co., 16, Apollo Street, Fort.
- Dhabar, Nariman Kaikhasru, A. (1-7-49), F. (18-7-50), B. P. Gharda & Co., 121, Mahatma Gandhi Road, Fort. (994)
- Dhagat, Hemant Chunilal, A. (23-4-53), 131/4, Bora Bazar Street, Fort. (2484)
- Dhage (V. K.) & Co., Podar Chambers, Parsi Bazar Street, Fort.
- Dhage, Venkatrao Krishnaji, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), V. K. Dhage & Co., Podar Chambers, Parsi Bazar Street, Fort. (457)
- Dhanbhoora & Co., 52, Alli Chambers, Medows Street, Fort.
- Dhanbhoora, Kawas Jehangirji, A. (1-7-49), F. (16-8-49), **Dhanbhoora & Co.,** 52, Alli Chambers, Medows Street, Fort. (527)
- Dharmadhikari, Vinayak Govind, B.Com., A. (1-7-49), 116, Shivaji Park, Dador. (1399)
- Dhiraj Lal Desai & Co., Jhaveri House, 2nd Floor, 110, Medows Street, Fort. Dhiraphai & Co., Cama Building, 2nd Floor, 24-26, Dalal Street, Fort.
- Dhondy, Hormusji Behramji, M.A., A.S.A.A., A. (1-7-49), S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Fort. (1330)
- Dhume, Madhav Durgarao, A. (5-7-52), C-2, Karnatak Buildings, The Karnatak Housing Society Ltd., Moghul Lane, Matunga. (2229)
- Digaria, Rustomji Dossabhai, G.D.A., A. (1-7-49), C/o The Capitol Cinema, Opposite Victoria Terminus. (230)
- Dinubhai & Co., 65, Mahatma Gandhi Road, Fort.
- Divan, Ramanlal Chandulal, B. Com., F.S.A.A., A. (1-7-49), F. (16-8-49), Chandabhoy & Jassoobhoy, Advani Chambers, Sir Phirozeshah Mehta Road, Fort. (75)
- Doctor, Darashaw Sorabji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Dara Sorabji, Hashim Building, 38-40, Churchgate Street, Fort. (246)
- Doodhmal, Rusi Cooverji, J.P., G.D.A., A. (1-7-49), F. (1-4-52), No. 2, Sleater House, Sleater Road. (590)
- Doodhwala (M. L.) & Co., 'B', Fort Chambers, 6-10, Dean Lane, Hamam Street, Fort.
- Doodhwalla, Maganlal Lalbhai, B.Com., LL.B., A. (1-7-49), F. (16-8-49), M. L. Doodhwala & Co., 'B' Fort Chambers, 6-10, Dean Lane, Hamam Street, Fort. (726)
- Doomasia (D. A.) & Co., Jehangir Mansion, 1st Marrine Street.
- †Dordi, Phiroz Ardeshir, G.D.A., A. (1-7-49), Block No. 16, Rustom Baug, Victoria Road, Byculla. (477)
- Doshi (J. K.) & Co., 198, Jamshedji Tata Road, Churchgate Reclamation, Fort.
- Doshi, Jagmohandas Keshavji, B.Com., A. (1-7-49), F. (16-8-49), J. K. Doshi & Co., 198, Jamshedji Tata Road, Churchgate Reclamation, Fort. (447)

- BOMBAY--(Contd.)
- Doshi, Prafullachandra Keshavlal, B.Com., A. (1-7-49), 9, Ansari Road, Vile-Parle (West). (1413)
- Doshi, Shashikant Narsinhdas, B.Com., A. (4-5-53), Room No. 17, Kandia Estate, 6-7, Sonari Road, Vile-Parle (East). (2503)
- †Dotivala, Manek Hormasji, A. (1-7-49), with A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street. (856)
- Dotiwalla, Jal Muncherji, G.D.A., A. (1-7-49), F. (16-8-49), P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Fort. (427)
- +Douglas, Robert, A. (1-7-49), C/o Burmah-Shell Oil Storage and Distributing Co. of India, Ltd.. Magnet House, Ballard Estate, Fort. (1440)
- Driver, Minocher Sorabji, B.Com., A. (21-8-50), C/o The Bombay Dyeing & Mfg. Co. Ltd., Neville House, Ballard Estate. (1843)
- Dubash, Minocher Dosabhai, G.D.A., A.S.A.A., A. (1-7-49), F. (1-4-52), S. B. Billimoria & Co., 113, Mahatma Gandhi Road. (970)
- Dubash, Noshir Faramroze, B.A., A. (17-8-50), Mhakurh Mansion, 3rd Floor, 170-A, Lamington Cross Road. (1825)
- Dumale, Shivram Parshuram, B.A., A. (24-8-49), Shree Samartha Sadan, Benham Hall Lane, Girgaum. (1579)
- Dungor, Ruttonshaw Dinshawji, G.D.A., A. (1-7-49), Jehangir Mansion, 3rd Floor, 1st Marine Street, Fort. (949)
- Durve, Hemendra Shamrao, B.Com., A. (25-5-53), Vidyut Building, Ground Floor, 375, Girgaum Road. (2515)
- †Dutia, Dungersey J., A. (1-7-49), F. (19-12-51), Indian Tax Accountant, Caltex (India) Ltd., Caltex House, Ballard Estate. (778)
- Elavia, Phiroze Dinshawji, G.D.A., A. (1-7-49), C-7, Khusro Baug, Near Electric House, Colaba Causeway. (1164)
- †Engineer, Ardeshir Sorabji, G.D.A., A. (1-7-49), 15-B, Balaram Road, Grant Road. (794)
- Engineer, Kaikhushroo Sorabji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort. (280)
- Engineer, (Mrs.) Shirin Kaikhushroo, B.Com., A. (1-7-49), with Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort. (281)
- Engineer (Sorab S.) & Co., Ismail Building, 381, Hornby Road, Fort.
- Engineer, Sorabji Shapurji, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort. (82)
- Fakih & Co., Shahru Castle (1st Floor), Mohamedali Road.
- Fatchpuria, Sundarlal, B.Com., A. (1-7-49), F. (25-9-53), Sunderlal & Co., National muian Life Insurance Building, 59, Forbes Street, Fort. (1266)
- Ferguson (A. F.) & Co., Allahabad Bank Buildings, Apollo Street, Fort.
- †Forbes, Behramji Jamshedji, G.D.A., A. (1-7-49), C/o Anchor Line Ltd., Neville House, Graham Road, Ballard Estate. (1401)
- Ford Rhodes Parks & Co., Bank of Baroda Building, Apollo Street.
- †Furdoonji, Maneck Navroji, B.Com., A. (1-4-53), Napean Terrace, 25, Napean Sea Road. (2461)
- †Gagwani, Padamsi Haridas, G.D.A., A. (1-7-49), F. (16-8-49), 2nd Floor, Sir Vithaldas Chambers, 16, Apollo Street, Fort. (372)
- †Gandevia, Jehanbux Jehangirji, B.Com., A. (20-8-52), Central Studios House, 84, Tardeo Road. (2257),
- Gandhi, Devendra Chimanlal, B.Com., A. (27-4-50), 70, Tulsi Vihar, Marine Drive, Fort. (1705)
- Gandhi, Manherlal Mangaldas, B.Com., A. (16-2-51), Yashodhan, 7, Laburnum Road. (1956)
- Gandhi, Minoo Naoroji, G.D.A., A. (1-7-49), F. (16-8-49), 135, Vincent Road, Dadar. (445)
- †Gandhi, Rameshchandra Shantilal, B.Com., A. (4-10-51), C/o Forbes Forbes Campbell & Co. Ltd., Forbes Building, Home Street, Fort. (2086)
- †Ganguli, Sudhansu Kumar, B.Sc., G.D.A., A. (1-7-49), Assistant Commissioner of Income-Tax, Central Government Building, Queens Road. (1455)
- Garda, Nadir Framroz, B.A., G.D.A., A. (21-3-50), Theosophical Colony, Juhn (1659)

- Ghalla, Devchand Rawji, B.Com., A. (8-8-53), **D. R. Ghalla & Co.**, Industrial Assurance Building, 1st Floor, Opp. Churchgate Station, Fort. (2588)
- Ghalla (D. R.) & Co., Industrial Assurance Building, Opp. Churchgate Station, Fort.
- Ghanekar, Purshottam Datattraya, B.A., B.Com., A. (27-8-49), 14-D, Khotachi Wadi, Girgaon. (1583)
- †Ghangurde, Anant Narayan, B.Com., A. (1-7-49), Sales-Tax Officer, 168, 1, Thakurdwar Road. (1393)
- Gharda (B. P.) & Co., Opp. The University Gardens, 121, Mahatma Gandhi Road, Fort.
- Ghatalia (S. V.) & Co., Dhun Building, 2nd Floor, Nanabhoy Lane, Flora Fountain, Fort.
- Ghatalia, Shatishchandra Virchand, B.Com., F.S.A.A., A. (1-7-49), M. (16-9-50), S. V. Ghatalia & Co., Dhun Building, 2nd Floor, Nanabhoy Lane, Flora Fountain, Fort. (1011)
- Ghate, Vishwanath Gopal, B.Com., A. (8-7-52), Govt. Housing Colony, Block C/9/71, Goregaon, (B.S.D.). (2230)
- †Gherda, Kersi Minocher, B.Com., A. (25-8-52), C/o Capt. N. J. Vazlfdar, "Tankerville", Gowalia Tank Road. (2260)
- Ghyara, Sam Rustomji, A. (13-11-50), S. R. Ghyara & Co., Chotani Building, Proctor Road. (1895)
- Ghyara (S. R.) & Co., Chotani Building, Proctor Road.
- †Gidwani, Nanik Motumal, B.Sc., A. (1-7-49), C/o Mackinnon Mackenzie & Co. Ltd., Ballard Estate. (1153)
- Gondalia, Gordhandas Hirji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Gondalia & Mandviwalia, Hamam House, Hamam Street, Fort. (751)
- Gondalia & Mandviwalla, Hamam House, Hamam Street, Fort.
- †Gonsalves, George John Vincent, G.D.A., A. (1-7-49), 33-C, Matharpacady, Mazagaon. (1116)
- †Gore, Vishwanath Hari, B.Sc., A. (1-7-49), Mahagiri Road, Thana. (1140)
- Gubbi (N. S.) & Co., Fort Chambers, Hamam Street, Fort.
- Gubbi, Nagoo Srinivas, G.D.A., A. (1-7-49), F. (16-8-49), N. S. Gubbi & Co., Fort Chambers, Hamam Street, Fort. (96)
- Gulati (M. R.) & Co., Mahavir Building, 11, Homji Street, Off Sir Phirozeshah Mehta Road, Fort.
- Gulati, Mulk Raj, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), M. R. Gulati & Co., Mahavir Building, 11, Homji Street, Sir Phirozcshah Mehta Road, Fort. (661) Gupte & Co., 27, Alli Chambers, Tamarind Lane, Fort.
- Gupte, Surendra Visvanath, B.Com., A. (27-8-49), Gupte & Co., 27, Alli Chambers, Tamarind Lane, Fort. (1587)
- Gutgutia (K. N.) & Co., General Assurance Building, Hornby Road, Fort.
- Guzdar, Dinshaw Pesi, A. (1-7-49), F. (24-3-51), C/o Oriental Government Security Life Assurance Co. Ltd., Oriental Buildings, Mahatma Gandhi Road. (286)
- Gyara, Minoo J., B.A., A. (1-7-49), F. (20-10-53), with Batilboi & Purchit, 204, Hornby Road, Fort. (1258)
- Habib & Co., Patharia Palace, 75, Mohamed Ali Road.
- Hansotia (P. C.) & Co., Nanjee Building, 17, Elphinstone Circle, Fort.
- Hansotia, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Fort. (35)
- Hardikar, Madhukar Maheshwar, B.A., A. (1-7-49), K. S. A. Buildings, 3rd Floor, Bhawani Shankar Road, Dadar. (1026)
- Haribhakti & Co., Esplanade Mansions, 1st Floor, Room No. 109, Mahatma Gandhi Road, Fort.

Haribhakti, Vishnubhai Bhagwandas, B.Com., A. (15-6-51), Haribhakti & Co., Esplanade Mansions, 1st Floor, Room No. 109, Mahatma Gandhi Road, Fort. (2017)

Haridas & Co., Noble Chambers, Parsi Bazar Street, Fort.

Hariharan & Co., 70-A, Stock Exchange Building, Apollo Street, Fort.

Hariharan, Palghat Ramakrishna Iyer, G.D.A., A. (1-7-49), F. (16-8-49), Hariharan & Co., 70-A, Stock Exchange Building, Apollo Street, Fort. (396)

†Hariharan, Peruvemba Ramaswamier, A. (18-8-50), C/o Oriental Government Security Life Assurance Co. Ltd., Oriental Building, Fort. (1829)

Hariharan, Sankaranarayana Iyer, B.A., A. (1-4-54), Chief Accountant, Bombay Suburban Electric Supply Ltd., Santa-Cruz. (2837)

Hathiram, Pesi Dadiba, B.A., A. (1-7-49), Addie House, 607/A, Kingsway, Dadar. (1481)

Hattikudur, Shridhar Sadashiv, A. (14-5-52), Bl-1, Saraswat Colony, Santa-Cruz West. (2205)

Haveliwala, Abdulhusain Haiderali, B.Com., A. (17-6-53), A. H. Haveliwala & Co., Rehmat Bullding, 1st Floor, 52-A, Abdul Rehman Street. (2536)

Haveliwala (A. H.) & Co., Rehmat Building, 1st Floor, 52-A, Abdul Rehman Street.
†Hirji-Khorshed, Homi Sorabji, A. (1-7-49), C/o The Associated Coment Cos. Ltd.,
1, Queens Road, Fort. (1347)

Hirji-Khursed, Histasp Sorabji, A.S.A.A., A. (1-7-49), 133, Marine Drive, Churchgate. (1025)

†Hormasji, Ardeshir Jivanji, B.A. (Hons.), A. (25-11-49), Assistant, Turner Morrison & Co. Ltd., 16, Bank Street. (1621)

Irani, Boman Rashid, B.Com., A. (1-7-49), C/o Shahbehram R. Irani, Old Wadia Chawl, Block III, Chandanwadi, Girgaum Road. (1527)

Italia Hormasji Pirojsha, G.D.A., A. (1-7-49), F. (16-8-49), Habib & Co., Patharia Palace, 75, Mohamed Ali Road. (322)

tlyer, Natesan Sitaraman, B.Com., A. (2-6-50), Block A, Flat No. 6, South Indian Buildings, Brahmanwada, Matunga. (1757)

Iyer (R. S. V.) & Co., 23-24, Noor Building, Opposite Western Railway Station, Dadar.

Iyer, R. S. Venkateswara, A. (13-1-51), R. S. V. Iyer & Co., 23-24, Noor Building, Opposite Western Railway Station, Dadar. (1936)

Jacobs Wil Isaac, B.A., A. (1-7-49), 1-D, Bharatiya Bhuvan, 17th Road, Khar. (800)

Jagesh Desal & Co., Yusuf Building, 4th Floor, 43, Mahatma Gandhi Road.

Jagtap (R. A.) & Co., 67, Apollo Street, Fort.

Jagtap, Rao Saheb Amritrao, B.A., B.Com., A. (1-7-49), F. (1-4-54), R. A. Jagtap & Co., 67, Apollo Street, Fort. (1419)

Jain. Shantilal Karoolal, B.Com., A. (24-9-53), 184, Javeri Bazar, Opp. Bullion Exchange. (2678)

†Jalundhwala, Ramanlal Chhotalal, B.Com., F.S.A.A., A. (1-7-49), Wy. Manager.
The Scindia Steam Navigation Co. Ltd., Scindia House, Dougall Road, Ballard
Estate. (489)

Jasavala, Dosabhoy Jamshedji, G.D.A., A. (1-7-49), F. (16-8-49), Deshpande & Jasavala, Petit Building, 359, Hornby Road, Fort. (546)

Jassoobhoy, Hormasji Dinshaw, A. (1-7-49), F. (16-8-49), Chandabhoy & Jassoobhoy, Advani Chambers, Sir Phirozeshah Mehta Road, Fort. (74)

†Jasubhoy, Rusi Hirjibhoy, B.Com., A. (9-7-52), with S. B. Billimoria & Co., 113. Mahatma Gandhi Road. (2232)

†Javeri, Nani Tehmul, A. (16-2-52). C/o P. M. Karanjia, "Oval View", Churchgate Reclamation. (2157)

†Javeri, Narendra M., B.Com., A.S.A.A., A. (1-7-49), Director, Burroughs Wellcome & Co. (India) Ltd., Cook's Building, Hornby Road. (1464)

Jayantilal Thakkar & Co., 11, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort.

- BOMBAY—(Contd.)
- Jhala, Satyendrakumar Premshankar, B.Com., A. (20-7-53), **D. B. Oza & Co.,** G-47, Janasukh Nivas, Somji Road, Kandivlee. (2554)
- Jhamb, Chhabil Dass, A. (17-5-50), 38, Ambulkar Sadan, Gokhale Road (South), Dadar. (1725)
- Jhaveri, Vasant Motilal, B.Com., A. (29-7-53), Shyam Bhuvan No. 1, Ist floor, Guzdar Street, (2573)
- Jivraj & Co., 317, Kalbadevi Road, Opp. Swadeshi Market.
- Jog (B. D.) & Co., Sir Vithaldas Chambers, Room No. 205, 2nd Floor, Apollo Street, Fort.
- Jog, Bhaskar Damodar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), B. D. Jog & Co., Sir Vithaldas Chambers, Room No. 205, 2nd Floor, Apollo Street, Fort. (160)
- †Joglekar, Purushottam Raghunath, B.Com., A. (1-7-49), Girdhar Bhuvan, 417, Lamington Road, Girgaon. (1377)
- Jokhakar (B. D.) & Co., 14, Hamam Street, Fort.
- Jokhakar, Bhalchandra Dalpatram, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), B. D. Jokhakar & Co., 14, Hamam Street, Fort. (390)
- Jorapur (K. B.) & Co., 9, Ash Lane, Medows Street, Fort.
- Jorapur, Krishna Bhimarao, B.Sc., LL.B., A. (1-7-49), F. (23-5-52), K. B. Jorapur & Co., 9, Ash Lane, Medows Street, Fort. (967)
- Joshi, Bhaskar Balvant, A. (10-4-51), Kole Wadi, Front Chawl, Top Floor Fanaswadi. (1981)
- Joshi (D. D.) & Co., Thaeoomal House, 2nd Floor, Corner of Cawasji Patel Street, and Banaji Street, Fort.
- Joshi, Dattatraya Damodar, G.D.A., A. (1-7-49), F. (1-8-49), 19, Laxminarayan Baug, Balgovinddas Road, Mahim. (651)
- Joshi, Dinkar Ganesh, B.A., A. (1-7-49), F. (23-7-51), with Kulkarni & Khanolkar, Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort. (745)
- Joshi, Ganesh Narayan, B.Com., A. (23-1-53), Ramchandra Mansion, 1st Floor, 487, Sandhurst Road. (2373)
- Joshi, Harishanker Laxminarayan, B.Com., A. (8-9-53), H. L. Joshi & Co., Room No. 47, 4th Floor, New Ganjawala Building, Arthur Road, Tardeo. (2651)
- Joshi (H. L.) & Co., Room No. 47, 4th Floor, New Ganjawala Building, Arthur Road, Tardeo.
- Joshi (K. R.) & Co., Opposite Station, Ghatkopar.
- Joshi, Karsondas Ratanshi, G.D.A., A. (1-7-49), F. (16-8-49), K. R. Joshi & Co., Opposite Station, Ghatkopar. (622)
- Joshi, Laxmikant Manohar, A. (1-7-49), F. (5-10-53), L. M. Joshi & Co., Readymoney Mansion, Churchgate Street, Fort. (1267)
- Joshi (L. M.) & Co., Ready Money Mansion, Churchgate Street, Fort.
- Joshi, Mahendrakumar Lalshanker, A. (1-7-49), F. (16-8-49), Post Bag No. 2717. (669)
- Joshi (M. P.) & Co., Devkaran Nanjee Building, 2nd Floor, 24, Elphinstone Circle, Fort.
- Joshi, Mukund Prabhuram. B.Com., A. (25-3-53), M. P. Joshi & Co., Devkaran Nanjee Building, 2nd Floor, 24, Elphinstone Circle, Fort. (2446)
- Joshi, Prabhakar Gopal, B.A., LL.B., A. (11-1-54), with C. C. Chokshi & Co., 11, Bruce Street, Fort. (2760)
- Joshi, Vishwanath Purushottam, B.Com., A. (5-5-53), Paranjape's Building, Mahatma Gandhi Road, Vile-Parle. (2507)
- Kabraji (D. H.) & Co., Central Bank Building, Mahatma Gandhi Road, Fort.
- Kabraji, Dosabhoy Hiraji, B.A., G.D.A., F.S.A.A., A. (1-7-49), F. '(13-10-49), D. H. Kabraji & Co., Central Bank Building, Mahatma Gandhi Road, Fort. (219)
- †Kale, Vaman Moreshwar, B.Sc., A. (13-10-52), Income-Tax Officer, Market Ward, Central Govt. Building, Queen's Road. (2312)

Kale (V. G.) & Co., Koupineshwar Mandir, Station Road, Thana.

Kale, Vithal Ganesh, A. (3-6-50), V. G. Kale & Co., Koupineshwar Mandir, Station-Road, Thana. (1760)

Kalyani (J. H.) & Co., Navsari Building, Hornby Road, Fort.

Kalyani, Jamnadas Hakmichand, G.D.A., A. (1-7-49), F. (16-8-49), J. H. Kalyani & Co., Navsari Building, Hornby Road, Fort. (733)

†Kalyanivala, Navoroji Rustamji, B.Com., G.D.A., A.S.A.A., A. (1-7-49), Chairman, Board of Administration, Canteen Stores Department (India), Amar Buildings, Sir Phirozeshah Mehta Road, Fort. (640)

Kalyaniwalla & Mistry, 32, Apollo Street, Fort.

†Kamath, Cholpadi Ekanath, A. (1-7-49), 18/477, Dilip Villa, Matunga. (1534)

†Kamath, Krishna K., A. (1-7-49), 1-4, "Dharmakuti", Tardeo Road. (797)

Kanekar, Madhukar Vaman, B.Com., A. (10-1-51), M. V. Kanekar & Co., Mitra Bhuvan, 2nd Floor, Ai Mai Merwanji Street, Parel. (1933)

Kanekar (M. V.) & Co., Mitra Bhuvan, 2nd Floor, Ai Mai Merwanji Street, Parel.

†Kanga, Dara Nusserwanji, B.A., G.D.A., A. (1-7-49), 50, Hughes Road. (753)

†Kanga, Doli Sorabji, G.D.A., A. (26-5-50), C/o Central Bank of India Ltd., Mahatma Gandhi Road, Fort. (1747)

Kanga, Jamshed Rustomji, G.D.A., A. (1-7-49), F. (8-1-51), Dastur Kanga & Co., 5, Hamam Street, Fort. (248)

Kantibhai Patel & Co., Rajabahadur Mansion, 14, Hamam Street.

Kanvinde, Shyamkant Shantaram, B.Com., A. (3-6-53), 11, Benham Hall Lane, Girgaum. (2525)

Kapadia Damania & Co., Agakhan Building, Dalal Street, Fort.

Kapadia, Gopaldas Padamsey, B.Com., A. (1-7-49), F. (16-8-49), G. P. Kapadia & Co., Aga Khan Building, Dalal Street, Fort. (352)

Kapadia (G. M.) & Co., 36-B, Tamarind House, Tamarind Lane, Fort.

Kapadia (G. P.) & Co., Hamam House, Hamam Street, Fort.

Kapadia, Gopaldas Padamsey, B.Com., A. (1-7-49), F. (16-8-49), G. P. Kapadia & Co., Hamam House, Hamam Street, Fort. (1)

Kapadia, Gordhandas Morarji, G.D.A., A. (1-7-49), F. (16-8-49), G. M. Kapadia & Co., 36B, Tamarind House, Tamarind Lane, Fort. (576)

†Kapadia, Harilal Jamiatram, A. (30-6-52), Room No. 6, Shri Datt Nivas, Dixit Road, Vile-Parle (East). (2225)

Kapadia (H. S.) & Co., 22-D, Parsee Bazar Street, Fort.

Kapadia, Homi Shavaksha, A. (15-5-50), H. S. Kapadia & Co., 22-D, Parsee Bazar Street, Fort. (1711)

Kapadia, Jal Faridun, B.A., B.Com., A. (4-10-52), 47, Medows Street. (2298)

Kapadia, Karsandas Mulji, B.Com., A. (1-7-49), F. (16-8-49), G. P. Kapadia & Co., Hamam House, Hamam Street, Fort. (911)

Kapadia, Laxmidas Khimji, B.Com., A. (1-7-49), F. (22-4-52), L. K. Kapadia & Co., Block No. 18/14K, Raja Bahadur Motilal Mansions, Hamam Street, Fort. (1120)

Kapadia (L. K.) & Co., Block No. 18/14K, Raja Bahadur Motilal Manslon, Hamam Street, Fort.

Kapadia, Manek Nasarwanji, G.D.A., A. (1-7-49), Harganga Mahal, 'B' Block, 2nd Floor, Khodadad Circle, Dadar. (899)

Kapadia, Pesi Jamshedji, B.Com., A.S.A.A., A. (15-3-51), Ali Building, Wadia Street, Tardeo. (1973)

Kapadia, Promode Lalbhai, B.Com., A. (1-7-49). F. (9-5-52), Ambalal Patel & Co., Lentin Chambers, Dalal Street, Fort. (863)

Kapadia, Ramniklal Thakorlal, B.Com., A. (1-7-49), F. (1-4-54), R. T. Kapadia & Co., 105, Apollo Street, Fort. (1459)

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BOMBAY--(Gontd.)

Kapadia (R. T.) & Co., 105, Apollo Street, Fort.

†Kapadia, Shantilal Maneklal, B.Com., G.D.A., A. (1-7-49), C/o Mrs. Kamala Shantilal Kapadia, C/o Dalal & Shah, 49, Apollo Street, Fort. (823)

Karandikar, Damodar Narhar, B.Com., A. (17-12-53), 71, Shastrashram, Portuguese Church Street, Dadar. (2752)

Karandikar, Dattatrey Kashinath, B.A., A. (1-4-54), Jivanjee Maharaja's Chawl, Room No. 31, Cow Lane, Mugbhat. (2827)

Karanth, Rama Krishna, G.D.A., A. (1-7-49), F. (16-8-49), 62, Bombay Mutual Building, Hornby Road, Fort. (244)

Karbelkar (M. S.) & Co., Deokaran Mansion, 45-47, Princess Street.

Karbelkar Manohar Sadasheo, B.Com., A. (16-12-49), M. S. Karbelkar & Co., 3rd Floor, Deokaran Mansion, 45-47, Princess Street. (1633)

†Karia, Chandulal Ramji, A. (1-7-49), Amroli House, 3rd Floor, Vithalbhai Patel Road. (1532)

†Karkaria, Pestonji Jehangir, B.Sc., A. (1-7-43), Cama Villa, Old Tata Blocks,. Turner Road, Bandra. (696)

Karmarkar & Co., 134, Medows Street, 2nd Floor, Fort.

Karmarkar, Vinayak Bhaskar, G.D.A., A. (1-7-49), F. (12-9-53), Karmarkar & Co.,. 134, Medows Street, 2nd Floor, Fort. (1213)

Karnik, Krishnanath Prabhakar, B.Com., A. (27-4-53), with N. M. Raiji & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort. (2490)

†Kateli, Erach Phirojshah, G.D.A., A. (1-7-49), C/o The Cement Marketing Co. of India Ltd., No. 1, Queens Road, Fort. (862)

Katpitia, Erach Dhunjishaw, B.Com., A. (30-4-53), 11, Rustom Baug, Victoria Road. (2501)

Katrak, Homi Dinshah, B.Com., G.D.A., A. (24-11-53), C/o Tata Iron & Steel Co. Ltd., Bombay House, Bruce Street. (2743)

Katrak, Rustom Navroji, A. (1-7-49), F. (5-10-51), with Sorab S. Engineer & Co., 381, Hornby Road. (838)

Kelkar (R. H.) & Co., Aga Khan Building, Fourth Floor, Dalal Street, Fort.

Kelkar, Ramehandra Haribhau, B.Com., A. (6-2-52), R. H. Kelkar & Co., Agakhan Building, Fourth Floor, Dalal Street, Fort. (2132)

†Kennedy, John Fleming, A. (1-7-49), C/o Burmah-Shell Oil Storage and Distributing Co. of India Ltd., Burma-Shell House, Ballard Estate. (1449)

Ketkar & Co., Harganga Mahal, Dadar.

Ketkar, Chintaman Laxman, G.D.A., A. (1-7-49), F. (16-8-49), Ketkar & Co., Harganga Mahal, Tram Junction, Dadar. (628)

Kewalramaney, Assandas Gurdassing, G.D.A., A. (1-7-49), F. (16-8-49), 6, Sunder-House, Keluskar Road North. (484)

Khan & Co., 66, Jumma Masjid Road, Sadriawalla Building, Behind Bharat Cinema, Kurla.

Khan, Mohomed Hanif Mohomed Usman, B.Com., A. (8-8-53), Khan & Co., 66, Jumma Masjid Road, Sadriawalla Building, Behind Bharat Cinema, Kurla. (2591)

Khandalavala, Homi Kaikushru, A. (1-7-49), 'Eddie House', Pedder Road. (783)

Khandwala (V. M.) & Co., Kaka Building, 1st Floor, Opposite Edward Theatre, 505, Kalbadevi Road,

Khandwala, Vinoo Mangaldas, B.Com., A. (3-7-51), V. M. Khandwala & Co., Kaka Building, 1st Floor, Opposite Edward Theatre, 505, Kalbadevi Road. (2037)

Khanna, Romesh Chandra, B.Com. (Lond.), A.C.C. (Eng. & Wales), A. (1-7-49), A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Fort (1499)

Khanolkar, Dadaji Ramchandra, G.D.A., A. (1-7-49), F. (16-8-49), Kulkarni & Khanolkar, Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort. (52)

†Kharas, Homi Dosabhai, B.Com., A.S.A.A., A. (1-7-49), Mazda Villa, Owen Dunn-Road, New Gamdevi. (756)

Khare & Co., Dr. Ferreira Buildings, Girgaon.

Khare & Co., Maharaja Mansion, Girgaon.

Khare, Arvind Raghunath, B.Com., A. (11-10-52), Manor House, Sonapur Lane, Old Parbhadevi. (2306)

Khare, Ganesh Trimbak, G.D.A., A. (1-7-49), F. (30-5-50), Sharp & Tannan, Bank of Baroda Building, Apollo Street. (561)

Khare, Maheshwar Trimbak, M.A., LL.B., A. (1-7-49), F. (16-8-49), Khare & Co., Dr. Ferreira Buildings, Girgaon. (724)

Khare, Vinayak Trimbak, G.D.A., A. (1-7-49), F. (16-8-49), Khare & Co., Maharaja Buildings, Girgaon. (114)

Khariwala, Nusserwanji Dossabhoy, B.Com., G.D.A., Pallonji & Co., Ltd., 70, Medows Street, Fort. (702) A. (1-7-49),

Kharwandikar, Shankar Vishnu, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Havali Mansion, 3rd Floor, Opp. Old Custom House, Fort. (648) Khasnis, Keshav Digambar, B.Com., A. (3-11-53), Raj Pal Nivas, Nehru Road, Santa-Cruz (East). (2718)

Kheshwalla (K. B.) & Co., 20, Alli Chambers, Medows Street, Fort.

Kheshwalla, Kaikhushroo Bhikhaji, G.D.A., A. (1-7-49), F. (16-8-49), K. B. Kheshwalla & Co., 20, Alli Chambers, Medows Street, Fort. (254)

Khimji Kunverji & Co., Bombay Mutual Building, Hornby Road, Fort,

†Khullar, Ranjit Rai, B.A., A. (26-2-52), C/o Lever Brothers (India) Ltd., Scindia House, Ballard Estate. (2167)

†Kirpalani, Tuljo Lokumal, M.A., F.I.C.W.A., A. (14-1-53), Secretar (India) Ltd., Magnet House, Dougall Road, Ballard Estate. (2358) A. (14-1-53), Secretary, Wyeth

Kolatkar & Dandekar, Commilla Bank Building, 263, Hornby Road, Fort.

Kolatkar, Gopalrao Madhavrao, B.Com., A. (1-7-49), F. (16-8-49), Kolatkar & Dandekar, Commilla Bank Building, 263, Hornby Road, Fort. (833)

Korke, Shridhar Trimbak, M.A., A. (1-7-49), 3, "Shakuntal", Plot No. 110, Sion, (1530)

†Kothari, Sohan Lal, B.A., B.Com., A. (1-7-49), C/o Bank of Jaiour Ltd., P.B. 747, Cook's Building, Hornby Road. (1487)

Kothary, Rameshchandra Kapurchand, B.Com., A. (1-7-49), 2/81, "Sahakar Nivas", 17, Tardeo Road. (1294)

Krishna (S. A.) & Co., Bottawalla Building, 11, Elphinstone Circle, Fort.

†Krishna Aiyar, Rama Aiyar, B.A., A. (1-7-49), No. 10, Plot 156, Sion. (1127)

Krishnamurthy, A. Narayanswamy, B.Com., A. (29-10-53), 6, Govind Geha, Gymkhana Road, Matunga. (2702)

†Krishnamurthy, S., B.Com., A. (3-2-53), 3/121, Suraj Bhuvan, Telang Cross Road, Matunga. (2388)

Krishnan, Vallioor Krishna Aiyar, A. (15-6-51), C/o Standard Vacuum Oil Co., P.O. Box No. 355, Imperial Chambers, Wilson Road. (2018)

Kshirsagar, Kanoba Shrikrishna, G.D.A., A. (1-7-49), F. 16-8-49), Batli Purohit, National Insurance Building, 204, Hornby Road, Fort. (259) Batliboi &

Kulkarni & Khanolkar, Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort.

Kulkarni, Vinayak Shridhar, G.D.A., A. (1-7-49), F. (16-8-49), Kulkarni & Khanolkar, Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort. (53)

Kumana, Bhikaji Edulji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Dalal Desai & Kumana, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort.

Kumbhani (II. P.) & Co., Dahanukar Building, 5th Floor, New Silk Bazar, 480, Kalbadevi Road.

Kumbhani. Hakmichand Panachand, B.Com., A. (1-7-49), F. (5-10-50), H. P. Kumbhani. & Co., Dahanukar Building, 5th Floor, New Silk Bazar, Kalbadevi

†Kutky, Manekshaw Pestonji, B.Com., A. (31-5-51), J-9, Cusrow Baug, Colaba Causeway, Fort. (2007)

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BOMBAY---(Contd.)

- Ladhawala, Induprasad Mohanlal, B.Com., A. (20-7-50), Ladhawala & Shah, 3rd. Floor, Navsari Building, Hornby Road, Fort. (1805)
- Lakhani, Vithaldas Kamalshi, B.Com., A. (3-2-53), Dalal & Lakhani, Room No. 27, Commercial Chambers, Musjid Bunder Road. (2387)
- Lakshminarayanan, V., B.Sc., A. (6-5-53), with Suri & Co., 64, Laxmi Buildings, Sir Phirozeshah Mehta Road, Fort. (2510)
- Lam, Firoz Maneckshaw, B.Com., A. (1-4-54), Empire Terrace, Nasserwanji Petit Street, Grant Road. (2823)
- Lam, Noshir Maneckshaw, B.Com., A. (10-8-53), Empire Terrace, Balaram Street, Grant Road. (2596)
- Lavakare, Janardan Dattatray, G.D.A., A. (18-11-52), Chief Accountant, 20th Century Fox Corporation (India) Ltd., Metro House, Esplanade Road. (2327)
- †Lawyer, Nariman Jamshedji, B.A., A. (17-5-50), Assistant Commissioner of Income-tax, 23, Versova Road, Andheri. (Western Rly.). (1724)
- Lilani, Ahmed Noormahomed, A. (1-7-49), F. (12-1-50), Ahmed N. Lilani & Co., Room No. 10, 1st Floor, Topiwalla Mansion, 93, Mahomedali Road. (807)
- Lloyd, Cyril Walter, A. (1-7-49), F. (16-8-49), Ford, Rhodes, Parks & Co., Bank of Baroda Building, Apollo Street, Fort. (27)
- Ladhawalla & Shah, 3rd Floor, Navsari Building, Hornby Road, Fort.
- Lodha & Co., 24-B, Hamam Street, Fort.
- Lovalekar, Narayan Dinkar, G.D.A., A. (1-7-49), F. (1-7-52), 5/24, Goregaokar Building, Girgaum. (1136)
- †Lukose, Erikattu Joseph, B.A., A. (28-5-53), Rose Cottage, 19-A, Pali Road Bandra. (2522)
- †Machave, Purushottam Laxman, B.Com., A. (28-4-53), 54, Brahminwada, Matunga. (2495)
- †Madan, Dinsha Edulji, G.D.A., A. (1-7-49), Piroja Terrace, Plot No. 8, Flat No. 1, Sleater Road, Grant Road. (889)
- Madan, Fromroze Kaikobad F., B.Com., A. (12-11-53), 91, Mint Road, Fort. (2729)
- Madon (A. S.) & Co., Esplanade Mansions, Esplanade Road, Fort.
- †Madon, Adarji Sorabji, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), No. 8, Wallton Road, Maheroo Mansion, Fort. (38)
- Madon, Solie Bomanshaw, B.Com., A. (13-8-53), with S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Fort. (2608)
- Mahadeva Iyer, Melarked Kolathu Iyer, B.A., A. (1-7-49), F. (22-6-50), M. M. Nissim & Co., 12, Rampart Row, Fort. (982)
- Mahadevan, Nilakanta, B.A., G.D.A., A. (1-7-49), 9-B, Cowasji Patel Street, 1st Floor. (1442)
- Mahendra Joshi & Co., Post Bag No. 2717.
- Mahernosh, Darasha Hormasji, A. (1-7-49), 6, Jehangir Mansion, 1st Floor, 1st Marine Street. (1282)
- Mainthia (B. T.) & Co., 31, Commercial Chamber, Junction of Musjid Bunder and Mohamedali Road.
- Mainthia, Bhanji Tulsidas, A. (11-7-50), B. T. Mainthia & Co., 31, Commercial Chamber, Junction of Musjid Bunder and Mohamedali Road, (1795)
- Majmudar, Ghanshyam G., A. (1-7-49), 29-B, Sonawala Building, 7, Sleater Road, Tardeo. (718)
- †Malhotra, Puran Chand, A.S.A.A., A. (1-7-49), F. (16-8-49), Income-Tax Appellate Tribunal, Industrial Assurance Building, Churchgate Reclamation. (226)
- Mama (Ratan S.) & Co., Ebrahim Building, 1st floor, 98, Medows Street, Fort.
- Mama, Ratan Sorabji, B.Com., A. (1-7-49), Ratan S. Mama & Co., Ebrahim Building, 1st Floor, 98. Medows Street, Fort. (1461)
- Mandviwalla, Nariman Ruttonji, F.S.A.A., A. (1-7-49), F. (16-8-49), Gondella & Mandviwalla, Hamam House, Hamam Street, Fort. (550)

†Manghirmalani, Shamdas Udharam, B.A., F.S.A.A., A. (1-7-49), Commercial Manager & Chief Accountant, Bombay Gas Company Ltd., Empire of India Life Assurance Co. Building, 214, Hornby Road, Fort. (461)

Maniar, Babulal Dipchand, A. (1-7-49), with G. P. Kapadia & Co., Hamam House, Hamam Street, Fort. (1480)

Manubhai Desai & Co., 'Mirabelle Hotel', 3rd Floor, 33-A, New Marine Lines.

Mapara, Bansilal Maganlal, G.D.A., A. (1-7-49), F. (28-8-51), Manubhai Desai & Co., Sir Vithaldas Chambers, 16, Apollo Street, Fort. (852)

†Marathe, Ganesh Vinayak, A. (1-7-49), 217, Crown Building, Girgaum Road. (913)

Marawalla, Gulfam Edulji, A. (1-7-49), Muackawee Mansion, Gunbow Street, Fort. (1107)

Marfatla (Naushir M.) & Co., Alice Building, 4th floor, Hornby Road, Fort.

Martis, William, A. (20-12-50), 25, Bank Street, 2nd Floor, Fort. (1916)

†Masani, Sorab Dhanjibhoy, B.Com., A.S.A.A., A. (1-7-49), C/o Tata Sons Ltd., Bombay House, Bruce Street, Fort. (1394)

†Master, B. B., A. (1-7-49), Hardinge House, Gowalia Tank. (1571)

†Master, Jehangir Bomanshah, A. (1-7-49), Hardinge House, Gowalia Tank. (568)

Mavani, Trikamdas Ghelabhai, B.Com., A. (31-7-53), 23, Noble Chambers, Parsee Bazar Street, Fort. (2575)

Mazumdar, Ranjitlal Chunilal, B.Com., A. (1-6-50), Topiwalla Motor Mansion, Sandhurst Road. (1752)

Mchendale, Bhaskar Anant, G.D.A., A. (1-7-49), New Soman Building, Kennedy Bridge. (503)

Mehendale, Shridhar, Y., B.Com., A. (21-3-50), 5, Narayan Baug, Tulsi Pipe Road. (1667)

Meher-Homji, Kaikhushroo Rustomji, G.D.A., A. (1-7-49), Hormuzd Mansion, Bai Moti Bai Street, Tardeo Road, Grant Road. (636)

†Mehra, Guru Datta, M.A., B.Com., A.S.A.A., A.C.W.A., A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., General Manager's Office, Post Box No. 688, Ballard Estate, Fort. (774)

Mchra Khanna & Co., 3rd Floor, 298, Bazar Gate Street, City Ice Building.

Mehta & Co., Champa Nivas, Gokhale Road North, Dadar.

Mehta, Amulakh Valabhdas, A. (4-3-53), C/o Dalal & Shah, 49-55, Apollo Street, Fort. (2432)

Mehta, Arvind Manilal, B.Com., A. (4-7-52), with K. S. Aiyar & Co., East & West Building, Apollo Street, Fort. (2228)

Mehta (B. M.) & Co., 41, Medows Street, Fort.

Mehta, Balchand Maganlal, G.D.A., A. (1-7-9), F. (16-8-49), B. M. Mehta & Co. 41, Medows Street, Fort. (441)

Mehta (Bha'das M.) & Co., Rustom Building, 2nd Floor, 29, Churchgate Street, Fort.

Mehta, Bhagvandas Bhogilal, B.Com., A. (20-5-50), Shah, Mehta & Chokshi, 41, Medows Street, Fort. (1735)

Mehta, Bhogilal Mugatlal, G.D.A., A. (1-7-49), F. (16-8-49), 169, Nilkanth Niwas, Purandhare Park, Vincent Road, Dadar. (735)

Mehta, Burjor Mancherji, B.Com., A. (30-8-49). Munsiff Building, Room No. 20, Second Floor, Captain Colony, Tardeo. (1590)

Mehta (C. V.) & Co., Ground Floor, Rajabahadur Mansion, 32, Apollo Street, Fort.

Mehta, Chandrakant Vrajlal, A. (1-7-49), F. (24-4-53), C. V. Mehta & Co., Ground Floor, Rajbahadur Mansion, 32, Apollo Street, Fort. (1158)

Mehta, Gordhan Tulsidas, B.Com., A. (29-7-53), "Sadguru Sadan", Ist floor, Opp. Babulnath Temple, Babulnath Road. (2570)

Mehta (H. D.) & Co., Karim Chambers, 1st Floor, 42, Hamam Street, Fort.

- BOMBAY—(Contd.)
- †Mehta, Harılal Jeshanker, B.Com., A. (26-5-50), Doctor's Bungalow, Near Post Office, Nehru Road, Santa-Cruz (East) (1748)
- Mehta, Harinishkant Maganlal, BA, A (1-7-49), Gomtibai Gopalashram, 95, Tejpal Road Vile-Parle (East) (1269)
- Mehta (H. N.) & Co., 50-51, Allı Chambers, Medows Street, Fort
- Mehta (H. S.) & Co., 1/5 Banajı Street, Cawasjı Patel Street
- Mehta, Harshad Shantılal, B Com, A (1-7-49), F (1-4 53), H. S. Mehta & Co., 1/5, Banaji Street, Cawasji Patel Street (1206)
- Mehta, Hiralal Dasharathalal, BA, A (1-7-49), F. (12-3-50), H. D. Mehta & Co., Karım Chambers, 1st Floor, 42, Hamam Street, Fort (501)
- Mehta, Hoshang Navroji, B Com, G D A, A (1-7-49), F (16 8-49), H. N. Mehta & Co., 50-51, Alli Chambers, Medows Street, Fort (179)
- Mehta, Ishverlal S., A. (1-7-49), F. (20-10-53), Mehta & Co., Champa Niwas, Gokhale Road North, (B. B.) Dadar (1165)
- Mehta, Jayamunishanker B, GDA, A (1-749), C/o Larsen & Taubro Ltd., Lloyd Building, Dougall Road, Ballard Estate (983)
- Mehta, Maneklal Amulakhrai, A (1-7-49), F (16-8-49), Nagindas & Maneklal, 29, New Marine Lines, Fort, GPO Box No 117 (901)
- Mehta, Nalin Indravadan, B Com, A (28-11-50), "Ramaprasad", Babulnath Road, Chowpaty (1911)
- Mehta (P. D.) & Co., 15-A, Bruce Street, Fort
- Mehta, Pallonji Naswanji, ASAA, A (1-7-49), F (16-8-49), Rustomji N. Mehta & Co., 35 37, Hamam Street, Fort (365)
- Mehta, Pheroj Dinshaw, GDA, A (1-7-49), P. D. Mehta & Co., 15-A, Bruce Street, Fort (790)
- Mehta Prafulchandra Ratilal, A. (1-7-49), 418, Chbotalal Bhuyan, Kalbadevi Road. (1200)
- Mehta Rajendra Dhirajlal, BA, A (1-7-49), Plot No 12, Block No 15, Sleater Road (836)
- Mehta, Ramniklal Madhavjee, B Com A (1-7-49), F (11-11-49), G. P Kapadia & Co., Hamam House, Hamam Street, Fort (916)
- Mehta Ramprasad Chimanlal FSAA, A (1-7-49), F (16-8-49), R. C Mehta & Co, Mehta House, 79-91, Apollo Street, Fort (56)
- Mehta, Ratanlal Maneklal, GDA, A. (1-7-49), F (16-8-49), Nag.ndas & Maneklal, Maldon House, 29, Marine Lines, GPO Box. No 1117, Fort (381)
- Mehta (R. C.) & Co., Mehta House, 79 91, Apollo Street, Fort
- Mehta, Rohit Jayantilal, B Com, A (25-8-51), 5/77, Neighbourhood Unit, Worli. (2066)
- Mehta, Rustomji Nusserwanji, A $_{\bullet}$ (1-7-49), F (16-8-49), Rustomji N. Mehta & Co., 35-37, Hamam Street, Fort (816)
- Mehta (S. D.) & Co., 52-A, Abdul Rehman Street, Rehmat Building
- Mehta & Shah, Rustom Building, 2nd Floor, 29, Churchgate Street, Fort
- Mehta, Sumantkumar Dalpatrai, B Com, A. (11-3-53), S. D. Mehta & Co., 52-A, Abdul Rehman Street, Rehmat Building (2437)
- Mehta, Vinodlal Manilal, B.Com, A. (27-8-53), Vinod Mehta & Co., 66/74, Masjid Bunder Road, Krishna Nivas, 2nd floor (2631)
- Merchant (N. E.) & Co., Room No 4 1st Floor, Lucky Mansion, Mohamedali Road.
- Merchant, Nurmohomed Esmail, B Com, A (1-7-49), F (12-1-52), N. E Merchant & Co, Room No. 4, 1st Floor, Lucky Mansion, Mahomedali Road. (1102)
- Merchant (S. G.) & Co., Jaffershermahomed Building, 4th Floor, Khadak
- Merchant, Sultanalı Gulamhuseın, A. (1-7-49), S. G. Merchant & Co., Jaffersher-mahomed Building, 4th Floor, Khadak. (1043)
- Mirza Framroz Mahiarji, B Com., A (15-6-51), C/o Ciba Pharma Ltd., Esplanade House, Waudby Road, Fort, (2019)

- BOMBAY---(Contd.)
- Mirza, (J. N.) & Co., C/o Dalal Desai & Kumana, Meherwan Building, Sir Phirozeshah Mehta Road, Fort.
- Mirza, Jehangir Nadirshaw, A. (1-7-49), C/o Dalal Desai & Kumana, Meherwan Building, Sir Phirozeshah Mehta Road, Fort. (490)
- †Mistri, Manek Pirosha, B.A. A.S.A.A., A. (1-7-49), Secretary, Tata Sons Ltd., Bombay House, Bruce Street, Fort. (1306)
- Mistri, Manekshaw Dinshawji, B.A., G.D.A., A. (1-7-49), with Kalyaniwalia & Mistry, 32, Apollo Street, Fort. (842)
- Mistry (E. B.) & Co., Shri Krishna Nivas, 1st Floor, Kalbadevi Road.
- Mistry, E. B. K., B.A., A. (1-7-49), E. B. Mistry & Co., Shri Krishna Nivas (1st Floor), Kalbadevi Road. (1497)
- †Mistry, Gustad Phirozshaw, A. (1-7-49), F. (16-8-49), "Sunshine", 133, Churchgate Reclamation, Fort. (633)
- †Mistry, Jehangir Jeejeebhoy, B.A., A. (1-7-49), Marine Mansions, 4th Floor, Marine Lines. (962)
- Mistry, Maneck Pheroz, F.S.A.A., A. (1-7-49), F. (16-8-49), Kalyaniwalla & Mistry, 32, Apollo Street, Fort. (183)
- †Mistry, Nariman Darabshaw, B.Com. A. (22-10-51), E-15, Shapur Baug, Vithalbhai Patel Road, Girgaum. (2093)
- †Mitra, Dhirendra Krishna, G.D.A., A. (1-7-49), Secretary, Godfrey Phillips (India) Ltd., Kurla Road, Chakala, Andheri. (491)
- Mod1 (A. B₂) & Co., 53-55, Lakshmi Buildings, Sir Phirozeshah Mehta Road, Fort. Modi, Ashok Brijlal, B.A. (Hons.), A. (14-2-52), A. B. Modi & Co., 53-55, Lakshmi Building, Sir Phirozeshah Mehta Road, Fort. (2143)
- Modi, Behramji Manckji, B.Com., F.S.A.A., A. (1-7-49), Rehmat Munzil, Opposite Churchgate Station, Fort. (57)
- †Modi, Nanabhai Manekji, B.A., G.D.A., A. (1-7-49), with **Chandabhoy & Jassoo-bhoy**, Advani Chambers, Sir Phirozeshah Mehta Road, Fort. (996)
- Modi, Narendra Harilal, A. (1-7-49), F. (12-1-52), G. M. Kapadia & Cτ_• 36-B, Tamarind House, Tamarind Lane, Fort. (1051)
- Mody & Co., Kabibai Trust Building, 2nd Floor, New Bardan Lane, Kazi Sayed Street.
- Mody, Chimanlal Tribhuvandas, A. (1-7-49), F. (7-1-54), Mody & Co., Kabibai Trust Building, New Barden Lane, Kazi Syed Street, 2nd Floor. (1353)
- †Mody, Cooverji Shavaksha, A. (1-7-49), Petit House, "B" Block No. 10, Gowlia Tank Road. (1283)
- Mody, Fredoon Kaikhusroo, A. (1-7-49), 1, Rustom Baug, Victoria Road. (847)
- Mody, Nowroji Rustamji, B.Com. (London), F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), A_□ F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Fort. (3)
- Mohoni, Manohar Gopal, B.Com., A. (13-2-53), R. H. Kelkar & Co., Agakhan Building, Fourth Floor, Dalal Street, Fort. (2412)
- *Moos, Framroze Ratonshaw, B.A., A.C.I.S. (Lond.), A. (27-7-50), C/o Pioneer Magnesia Works Ltd., Chartered Bank Bullding, Fort. (1815)
- Morsawala, Champaklal Purushottamdas, B.Com., A. (5-2-54), 18, 2nd Fanaswadi.. (2792)
- Motafram, Adie Rustomjee, A. (5-2-52), 573-A, Vakharia House, Chira Bazar. (2131)
- Motiwala, Bhicajee Dadabhoy, B.Com., A. (1-7-49), C/o Dr. S. B. Mehta, M.B.B.S., Ferrera Mansion, Sitaldevi Temple Road, Mahim. (1443)
- Motta & Co., Gaya Buildings, 109, Masjid Bunder Road.
- Motta, Versey Mayabhai, A. (1-7-49), F. (28-8-52), Motta & Co., Gaya Building, 109, Masjid Bunder Road. (1157)
- Mucadum, Chandabhoy Rustamji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), B. P. Gharda & Co., 121, Mahatma Gandhi Road, Fort. (886)

- Mukaddam, Fakih Abdullah Fakih Muzaffaruddin, P.Com., A. (10-3-53), Fakih & Co., Shahru Castle (First Floor), Mohamedali Road. (2435)
- Mukadam, Minoo Burjorjee, B.A., A. (2-3-51), 22-D, Parsec Bazar Street, Fort.
- Mulia & Co., 811, Parsi Colony, Dadar.
- Mulla. Peshotan Nadirshaw, B.Com., LL.B., A. (1-7-49), Mulla & Co., 811, Parsi Colony, Dadar. (1470)
- Mullaji, Tayeb Mohammedi, B.Com., A. (16-2-53), T. M. Mullaji & Co., Abdul Řehman Street. (2416)
- Mullaji (T. M.) & Co., 199, Abdul Rehman Street.
- Munsiff, Pheroze Pohchaji, B.Com., A. (1-7-49), 280/3, Bhiwandiwalla's House, Marine Lines. (1222)
- Muthe, Madhukar Bhalchandra, B.Com., A. (24-8-53), 3rd floor, Gopal Sadan, Jame Jamshed Road, Matunga. (2620)
- †Muzumdar, Martobrao Purushottam, A. (2-1-52), 7, Radha Mandir, 213, Sir Bhalchandra Road. (2122)
- †Nadkarny, Baboo Shanker, B.Com., A. (7-9-53), with A. F. Ferguson & Co., Allahabad Bank Building, Apollo Street, Fort. (2644)
- Nagar, Pannalal Mannalalji, B.Com., A. (21-6-51), C/o Jain Khushalji Jetha, 389/391, Chira Bazar, Narpat Mansion. (2027)
- Nagindas & Maneklal, 29, Maldon House, Marine Lines G.P.O. Box No. 1117, Fort.
- Naik, Mahadeo Vamanrao, A. (23-8-50), C/o E. D. Sassoon & Co., Ltd., P. O. Box 168, Indu House, Dougall Road, Ballard Estate. (1852)
- Nair, Pathiyil Aravindakshan, B.Com., A. (26-4-50), Saraswati Sadan, 13, Turner Road, Bandra. (1704) Nanda & Co., Back-Bay View, 3, New Queens Road.
- Nanda, Madan Lal, B.A, A. (1-7-49), F. (25-9-53), Nanda & Co., View, 3, New Queens Road. (1296)
- Nanubhai & Co., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort.
- Nanubhai Desai & Co., Sir Vithaldas Chambers, 16, Apollo Street, Fort.
- Naoroji, Rustam Ratanshaw, A. (1-7-49), Orient House, 666, Parsi Colony, Dadar. (569)
- Narainlal Agarwal & Co., 58-60, Vithalwadi, Kalbadevi Road.
- †Narasimham, Prabhala, G.D.A., A. (1-7-49), 744, Road No. 2, Parsec Colony, Dadar. (1447)
- Narasimhan, Raghunatha, A (1-7-49), F. (28-7-51), United India Building, 4th Floor, Sir Phirozeshah Mehta Road, Fort. (853)
- Narasimhan, S., A. (1-7-49), N. S. Aiyar & Co., 8, Co-operative House, Telang Road, Matunga. (877)
- †Naravi, Sunderrao Krishnarao, A. (4-10-51), New B Square, Saraswat Colony, Santa-Cruz. (2085)
- Narayana Aiyer & Co., 3rd Floor, New Citizen Bank House, Phalton Road.
- †Narayana Iyer, Ramkrishnier, G.D.A., A. (1-7-49), C/o General Motors India Ltd, P.O. Box 39. (690)
- Narayanao, Sesha Iyengar, G.D.A., A. (1-7-49), 7, Anju Mansion, Brahmanwada Road, Matunga (G.I.P.). (1109)
- Narayanaswami, A., B.A., A. (1-7-49), A/9, Shree Ram Nagar, Ghodbunder Road, Andheri (West) (978)
- †Naravanaswami, Guruswami Sastri, B.A., A. (1-9-51), Examiner Outside Audit Department (Commercial), 4th Floor, Universal Assurance Building, Sir P' ivoreshah Mehta Road, Fort. (2071)
- †Nathan, Bension, A. (1-7-49), C/o Lever Brothers (India) Ltd., Scindia House, Ballard Estate. (610)
- Nathan (S. R.) & Co., 273/6, Deodhar Road, Prabha Baug, Matunga (G.I.P.).
- Natvarial Vepari & Co., 17, Jiji House, Raveline Street, Fort.
- Navder (D. N.) & Co., Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort.
- Navder, Darabsha Nusserwanji, B.Com, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49). D. N. Navder & Co., Motlibhai Wadia House, 22-D. Parsi Bazar Street, Fort. (145)

- Nayak (S. S.) & Co., Room No. 71, 4th Floor, Lakshmi Building, Sir P. Mehta Road, Fort.
- Nayak, Suresh Sunderrao, B.Com., A. (3-7-51), S. S. Nayak & Cca Room No. 71, 4th Floor, Lakshmi Building, Sir P. Mehta Road, Fort. (2036)
- †Negandhi, Laxmidas Karsandas, B.Com., A. (9-12-53), Room No. 87, 4th Floor, 398-C, Kalbadevi Road. (2750)
- †Nerurkar, Anandrao Narayan, B.Com., A. (19-8-50), Plot No. 247, Behind Ruia College, Matunga. (1839)
- Nerurkar (M. S.) & Co., Belle View, Lakshmi Napoo Road, Opposite G.I.P., Dadar.
- Nerurkar, Mangesh Shantaram, B.Com., A. (14-8-50), M. S. Nerurkar & Co., Belle View, Lakshmi Napoo Road, Opp. G.I.P., Dadar. (1821)
- †Nicholson, Jehangir Kaikhusru Sorabji, B.A., A. (1-7-49), C/o Bruel & Co., Taj Building, Hornby Road. (686)
- Nijasure, Keshao Balwant, A. (1-7-49), V. K. Tembe & Co., Examiner Press Building, Medows Street, Fort. (1533)
- Nissim (M. M.) & Co., 12, Rampart Row, Fort.
- Nissim, Meyer Maurice, G.D.A., A. (1-7-49), F. (16-8-49), M. M. Nissim & Co., 12, Rampart Row, Fort. (101)
- Oak (S. P.) & Co., 106-108, Medows Street, 2nd Floor, Opp. Examiner Press Building, Fort.
- Oak, Shripad Parshuram, B.A., LL.B., A. (1-7-49), S. P. Oak & Co., 106-108, Medows Street, Second Floor, Opp. Examiner Press Building, Fort. (1457)
- , Ian Maclean, M.A., C.A. (Scot.) A. (1-7-49), F. (7-7-51), A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Fort. (564)
- †Oomrigar, Bomi Kaikhusru, B.A., A. (9-2-52), 586-C, Lady Jehangir Mangaldas Estate, Matunga. (2134)
- Oza (D. B.) & Co., G-47, Janasukh Niwas, Somji Road, Kandivlee.
- Oza, Dolarray Bhagwanlal, A. (12-7-50), D. B. Oza & Co., G-47, Jansukh Niwas, Somji Road, Kandivlee. (1802)
- Padar, Rusi Shavakshaw, B.Com., A. (29-4-53), Mistry Building, Balaram Street, Grant Road. (2497) 'A' Block,
- Pade, Dattatraya Keshav, A. (1-7-49), F. (9-11-53), D. K. Pade & Co., 65-D, Khadilkar Road, Fort. (1301)
- Pade (D. K.) & Co., 65-D, Khadilkar Road,
- †Pagdivala, Kaikobad Nusservanji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), C/o P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle. (125)
- Palekar, Janardan Bajaba, B.Com., A. (4-9-53), J. B. Palekar & Co., 29, Hamam Street, Fort. (2640)
- Palekar (J. B.) & Co. 29, Hamam Street, Fort.
- Palkar, Govind Hari, A. (11-7-50), C. C. Chokshi & Co., 11, Bruce Street, Fort. (1791)
- †Panday, Bakhtyar Dorabjee, G.D.A., A. (22-9-52), C/o The Western India Match Co. Ltd., Indian Mercantile Chambers, Nicol Road. (2284)
- Panday, Darabshaw Nasserwanji, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), Damania Pandey & Bajan, 3rd Floor, Navsari Building, Hornby Road, Fort. (228)
- Pandya, Babubhai Rajaram, A. (1-7-49), C/o Prakash Pictures, Kurla Road, Ändheri. (1052)
- †Panthaky, Rustomji Jamshedji, G.D.A., A. (1-7-49), Plot No. 5, Sleater Road. (910)
- †Parakh, Jamshed Jal, B.Com., A. (1-7-49), C/o Chief Accountant's Department, Bombay Port Trust, Ballard Road, Fort. (1338)
- Parakh, Joharimal, B.Com., A. (10-8-53), Bell & Company's Building, Phirozshah Mehta Road, Fort. (2597) Sir

Parameswaran, Chittalanchery Pathiyil, B.A., A. (26-2-53), 41, Pandit Nehru Road, Opp. P. O., Santa-Cruz. (2427)

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- Pardiwalla, Bomanshaw Nadirshaw, B.Com., LL.B., A. (1-7-49), F. (10-1-51), C. C. Chokshi & Co., 11. Bruce Street. Fort. (705)
- Parekh, Chandrakant Vithaldas, G.D.A., A. (1-7-49), F. (16-8-49), Chandrakant & Co., 210, Sir Vithaldas Chambers, 16, Apollo Street, Fort. (598)
- "Parekh, Jayant Manibhal, B.Com, A. (16-2-52), C/o C. M. Parekh, L.N H.O. Block 3, Chowpatty Road. (2156)
- Parelkar, Durgadas Balaram, A. (1-4-53), with C. H. Sopariwalla & Co., 14, Hamam Street, Fort. (2467)
- Parelwalla, Hiraji Jamshedji, A.S.A.A., A. (8-9-50), 602-C, Dossan Manzil, Lady Jehangir Road, Matunga. (1865)
- Parikh, Amratlal Kashandas, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Devidas Vithaldas & Co.**, Sir Vithaldas Chambers, 16, Apollo Street, Fort. (60)
- Parikh, Babubhai Ambalal. B.Com., A. (8-11-50), Babubhai A. Parikh & Co., Dahanukar Building, 4th Floor, 480, Kalbadevi Road. (1892)
- Parikh, Chandrakant Ochhavlal, B.Com., A. (31-10-51), Vraj Bhuvan, No. 2, Khetwadi 4th Lane. (2100)
- Parikh, Hasmukhlal Saburlal, B.Com., A. (4-6-53), with **J. K. Doshi & Co.**, 10, Jamshedji Tata Road, Churchgate Reclamation, Fort. (2530)
 - Parikh, Madhuvandas Natwarlal, B.Com., A. (26-2-52), Sccretary, C/o Shilpi Ltd., Shahibag House, 13, Wittet Road, Ballard Estate. (2166)
 - Parikh (S. R.) & Co., Podar Chambers, 109, Parsi Bazar Street, Fort.
 - Parikh, Shantilal Ranchhodlal, G.D.A., A. (1-7-49), F. (16-8-49), S. R. Parikh & Co., Podar Chambers, 109, Parsi Bazar Street, Fort. (328)
 - Parmar, Devchand Hargovind, G.D.A., A. (1-7-49), F. (16-8-49), Nanubhal & Co., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort. (508)
- , Parulkar (J. K.) & Co., Shri Mangesh Nivas, Near Post Office, Sion.
 - Patel, Ambalal Kalidas, B.Com., A. (5-4-50), Ambalal Patel & Co., Lentin Chambers, Dalal Street, Fort. (1693)
 - Patel (B. H.) & Co., Kaka Building, Opp. Edward Cinema, Kalbadevi Road.
- Patel, Bhailal Haribhai, A. (1-7-49), F. (16-8-49), B. H. Patel & Co., Kaka Building, Opposite Edward Cinema, Kalbadevi Road. (799)
- Patel & Gharaiya, Byramji Mansion, Sir P. M. Road, Fort.
- Patel, Haribhai Ashabhai, G.D.A., A. (1-7-49), F. (22-8-50), Haridas & Co., Noble Chambers, Parsi Bazar Street, Fort. (336)
- †Patel, Jchangir Hormusji, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), "Ranjit Vilas", Dadyseth Road, Chowpatty. (110)
- Patel, Kantibhai Babarbhai, B.Com., A. (15-9-53), Kantibhai Patel & Co., Raja Bahadur Mansion, 14, Hamam Street. (2665)
- Patel (M. B.) & Cs., 394, Lamington Chambers, Lamington Road, Girgaon.
- Patel (M. G.) & Co., Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort.
- Patel, Mahijibhai Gulabbhai, A. (1-7-49), F. (16-8-49), M. G. Patel & Co., Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort. (612)
 - Patel, Manilal Bhulabhai, B.Com., A. (1-7-49), F. (16-8-49), M. B. Patel & Co., 394, Lamington Chambers, 3rd Floor, Lamington Road. (891)
 - Patel, Prabbudas Bhailalbhai, A. (6-7-50), Sonawala Reflnery, Tardeo. (1784)
 - Patel (R. A.) & Co., 'Sahakar', Ground Floor, 31, B Road, Churchgate Reclamation.
 - Patel. Rabindranath Ambalal, F.S.A.A., A (1-7-49), F. (16-8-49), R. A. Patel & Co., 'Sahakar', Ground Floor, 31, B Road, Churchgate Reclamation. (761)
 - †Patel, Rambhai Ambalal, B.A., G.D.A., A. (1-7-49), C/o The Scindia Steam Navigation Co. Ltd., Scindia House, Ballard Estate. (1517)
 - Patel (R. B.) & Co., 25, Parsi Bazar Street, Fort.

- BOMBAY—(Contd.)
- Patel, Ranchhodbhai Vallavbhai, B.A., A. (1-7-49), R. V. Patel & Co., Anandi Bhuvan Hindu Hotel, Ramnivas Building, Kings Circle, Matunga (C. R.). (965)
- Patel, Raojibhai Bhailalbhai, B.Sc., A. (1-7-49), F. (3-11-51), R. B. Patel & Co., 25, Parsi Bazar Street, Fort. (1069)
- Patel, Rustom Jehangirji, A. (1-7-49), 78, Bhivandi Lodge, Lamington Road. (739)
- Patel (R. V.) & Co., Anandi Bhuvan Hindu Hotel, Ramnivas Building, Kings Circle, Matunga (C. R.).
- Patel, Shantılal Maganlal, A. (1-7-49), F. (12-1-50), Patel & Gharalya, Byramji Mansion, Sir Phirozeshah Mehta Road, Fort. (887)
- Patel (V. S.) & Co., Rajabahadur Mansion, 2nd Floor, 14, Hamam Street, Fort.
- Patel, Vasantrai Shamalji, B.Com., A. (22-1-53), V. S. Patel & Co., Rajabahadur Mansion, 2nd Floor, 14, Hamam Street, Fort. (2368)
- Patel, Vinubhai Umcdbhai, B.Com., A. (6-7-51), A/38, Nirmala Nivas, Aimai Merwanji Street, Parel. (1039)
- [†]Patell, Johangir Jamshedji Kavasji, A. (1-7-49), C/o The Western India Automobile Association, Indian Merchants Chambers, Near Churchgate Reclamation, P.O. Box 211. (346)
- Patwardhan & Co., 51, Commercial Chambers, Masjid Bunder Road.
- Patwardhan, Bhagwant Krishnaji, B.Com., A. (20-1-54). Patwardhan & Co., 51. Commercial Chambers, Musjid Bunder Road. (2770)
- Patwardhan (K. R.) & Co., Indian Mcreantile Insurance Building, 39, Forbes Street. Fort.
- Patwardhan, Krishnaji Raghunath, B.Com., B.A. (Hons.), A. (20-2-53), K. R. Patwardhan & Co., Indian Mercantile Insurance Building, 39, Forbes Street, Fort. (2423)
- TPavri, Edulji Cavasji, B.Com. A. (1-7-49), C/o Greaves Cotton & Co. Ltd, 1, Forbes Street, Fort. (560)
- †Pavri, Jal Rustomji, B.A., A. (28-11-50), C/o The Gaekwar Mills Ltd., 79/91, Mehta House, Apollo Street, Fort. (1910)
- †Pavri, Noshir Jamshedji, A.S.A.A., A. (1-7-49), Controller of Accounts, Air India International, Bombay Air Port, Santa-Cruz (East). (1529)
- Pavri (P. R.) & Co., Ismail Building, 1st Floor, Hornby Road, Fort.
- Pavri, Phiroz Rustomji, G.D.A., A. (1-7-49), F. (31-7-51), P. R. Pavri & Co., Ismail Building, 1st Floor, Hornby Road, Fort. (199)
- †Paymaster, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., A. (17-12-52), 217, DeLisle Road. (2341)
- Paymaster, Nariman Ruttenji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Fort. (97)
- Paymaster (Ramesh J.) & Co., Examiner Press Building, 35, Dalal Street, Fort.
- Paymaster, Ramesh Jagmohandas, B.Com., A. (20-7-53), Ramesh J. Paymaster & Co., Examiner Press Building 2nd Floor, 35, Dalal Street, Fort. (2552)
- Pecrbhoy, Adamji P., A. (1-7-49), F. (7-6-50), 67-69, Dada Manzil, Mohamad All-Road. (839)
- †Pendse Mahipati Trimbak, A. (20-12-50), "Sudarshan", 3rd Floor, Shivaji Park Road No. 3, Dadar. (1922)`
- †P. terson Greville Derek, F.C.A. (Ireland), A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Post Box 193, Ballard Estate. (1465)
- Phodke, Ramchandra Shankar, B.Com., A. (10-7-50), Shastri Hall, Bungalow, Tardeo Road. (1789)
- †Phadke, Vasudco Anant, B.Sc., A. (19-8-53), 292-L, Tardeo Road. (2612)
- †Phatak, Gevind Dinkar, B.Com. A. (19-11-52), Jr. Assistant Accountant, Bombay Port Trust, Ballard Road, Fort. (2330)
- †Phene, Prabhakar Mangesh, A. (1-7-49), Block 2, Sushil Nivas, Saraswati Baug, Jogeshwari. (1451)
- †Pinto, Sydney Leonard, B.Com., A. (2-8-52), "Noretta", Chapel Lane, Santa-Cruz. (2239)

- BOMBAY—(Contd.)
- Pocha, Sorab P., A. (27-8-49), Sorab P. Pocha & Co., Dantra House, Barrow Road, Apollo Bunder. (1584)
- Polishwala, Nariman Ardeshir, G.D.A., A. (1-7-49), F. (21-2-51), Victoria Building, Parsi Bazar Street, Fort. (513)
- Postwala, Framroz Maneckshaw, A. (6-3-52), with S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Fort. (2240)
- Prabhu, Balakrishna Rama, A. (1-7-49), Sir Vithaldas Chambers, Apollo Street, Fort. (1272)
- Pradran Ba'krishna Vasudeo B.Com., A. (12-11-53), "Ninad", Ranade Road, 87, Shiyaji Park. (2723)
- Pradhan, Ramakant Laxman, B.Com., A. (26-8-51), R. L. Pradhan & Co., "Bhau Baug", Gokhale Road, Thana. (2067)
- Pradhan (R. L.) & Co., "Bhau-Baug", Gokhale Road, Thana.
- †Purandare, Harischandra Shankar, A. (17-4-52), 188-F, Bhimrao Blocks, Thakurdwar. (2196)
- Raghavendra Rao Mysore Narasımhamurthi, G.D.A., A. (1-7-49), F. (3-11-51), Block 3, 1st Floor, Vishvesvar Bhawan, Matunga (G.I.P.). (820)
- Raiji (N. M.) & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort.
- Raiji, Naishadh Maganrae, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), N. M. Raiji & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort. (6)
- †Raiji, Parikshit Maganrai, B.A., G.D.A., A. (1-7-49), North Avenue, East Tagore Road, Juhu, P.O. Santa-Cruz. (89)
- Raiji, Vasant Naishadh, B.Com., F.S.A.A., A. (1-7-49), F. (3-3-50), N. M. Raiji & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort. (974)
- Rajarshi (D. K.) & Co., 22, Apollo Street, 2nd Floor.
- Rajarshi, Dattatray Keshav, A. (14-2-52), D. K. Rajarshi & Co., 22, Apollo Street, 2nd Floor. (2141)
- Raj Guru, Gopal Balkrishna, A. (20-12-50), C/o The Associated Cement Companies Ltd., 1, Queens Road, Fort. (1919)
- †Rajmachikar, Mahadev Dattatraya, B.A., LL.B., A. (1-7-49), with A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Fort. (902)
- Rama Rao & Co., 4, Nafees Chambers Annexe, Carnac Road.
- Ramarao, Turaga, A. (1-7-49), Rama Rao & Co., 4, Nafees Chambers Annexe, Carnac Road. (1045)
- tRamaswamy, Sekharipuram Venkatachala, A. (1-7-49), Accountant, Standard Vacuum Oil Co., P.O Box 355. (1411)
- Ranade Dattatraya Chintaman, A. (15-9-52), with **Kulkarni & Khanolkar**, Bell & Co.'s Building, 3rd Floor, Pherozeshah Mehta Road, Fort. (2280)
- Randeria, Bhagwandas Chhaganlal, B.Com., A. (1-7-49), C/o New India Assurance Co. Ltd., Esplanade Road, Fort. (957)
- Rao (K. S. V.) & Co., Mustafa Building, Sir Pherozeshah Mehta Road, Fort.
- Rao, M. Ramachandra, B.A., A. (1-7-49), Welcome Hotel, 257, Frere Road, Fort. (1433)
- Rao. Narayanarao Venkata Krishna, A (26-3-54), Secretary & Chief Accountant. The Warden Insurance Co. Ltd., Warden House, Fort (2819)
- †Rao, Venkata Ranganatha, G.D.A., A. (1-7-49), 76, Hindu Friends Society, Jogeshwari. (1298)
- †Rawal, Harshadroy Girijashanker, B.Com., A. (1-7-49), Padma Kunj, 13, Juhu Road, Santa-Cruz (West). (1042)
- Renganathan, Seshadri, G.D.A., A. (1-7-49), S. R. Nathan & Co., Plot No. 273/6. Prabha Baug, Deodhar Road, Matunga (G.I.P.). (711)
- Reporter (P. M.) & Co., N/20, Nawroze Baug, Lalbaug, Parel.
- Reporter, Phiroze Marzban, A. (28-8-52), P. M. Reporter & Co., N/20, Nawroze Baug, Lalbaug, Parel. (2262)

- Row. M. Venkata, M.A., A. (1-4-54), Asstt. Controller of Accounts, Indian Air Lines Corporation, Bombay Airport. (2838)
- Rustomji N. Mehta & Co., 2nd Floor, 35-37, Hamam Street; Fort.
- Sachdev (D. R.) & Co., 55, Commercial Chambers, Masjid Bunder Road.
- Sachdev, Dwarkadas Ranchhoddas, B.Com., A. (11-3-53), D. R. Sachdev & Co., 55, Commercial Chambers, Musjid Bunder Road. (2436)
- Sajun, Habib Gulamhusein Lalji, B.Com., A. (20-7-53), with **Habib & Co.,** 75, Mohamedalli Road. (2555)
- Sakhardande & Co., Examiner Press Building, Dalal Street, Fort.
- Sakhardande, Moreshwar Anandrao, A. (1-7-49), F. (11-11-49), Sakhardande & Co., Examiner Press Building, Dalal Street, Fort. (851)
- Sampat (J. R.) & Co, 167-71, 4th Floor, Dr. Viegas Street.
- Sampat, Jamnadas Ramdas, B.Com., A. (1-10-52), J. R. Sampat & Co., 167-71, 4th Floor, Dr. Viegas Street. (2292)
- Sampat, Karasandas Vasanji, G.D.A., A. (1-7-49), 363, Girgaum Road, Opp. Thakurdwar Post Office. (765)
- Sampat, Pratapsinha Vasanji, B.Com., A. (4-3-54), 506, Sir Vithaldas Chambers, 5th Floor, Apollo Street, Fort. (2805)
- †Samuel, Cherukara Samuel, A. (28-5-53), C/o Lever Brothers (India) Ltd., Scindia House. (2524)
- Sanghavi (C. N.) & Co., Shreenath Bhuvan, 2nd Floor, 27, Picket Cross Road.
- Sanghavi, Chhotalal Nimchand, B.Com., A. (7-8-52), C. N. Sanghavi & Co., Shreenath Bhuvan, 2nd Floor, 27, Picket Cross Road. (2244)
- Sanghavi, Jaysukh Becharlal, B.Com., A. (20-7-53), C/o Jawahar Stores, D'Silva Road, Dadar. (2562)
- Sanghvi & Co., 48, Commercial Chambers, 3rd Floor, Musjid Bunder Road.
- Sanghvi, Harshadlal Dungarshi, B.Com., A. (20-5-52), Sanghvi & Co., 48, Commercial Chambers, 3rd Floor, Musjid Bunder Road. (2213)
- Sanghvi, Ramniklal Amratlal, B.Com., A. (29-7-53), 451-63, Falkland Road, Dinesh Building, 2nd Floor. (2572)
- Sankar Aiyar (V.) & Co., Deepak Mahal, 4th Floor, Marine Drive.
- Sant, Ramakant Dinanath, A. (18-8-50), Sant & Shah, Rajabahadur Compound, 24-B, Hamam Street, Fort. (1826)
- Sant & Shah, Raja Bahadur Compound, 24-B, Hamam Street, Fort.
- Saraiya, Mansinh Chatrabhuj, B.Com., A. (20-1-54), M. C. Saraiya & Co., 2nd Floor, Mherwan Building, Sir Phirozeshah Mehta Road, Fort. (2771)
- Saraiya (M. C.) & Co., 2nd Floor, Mherwan Building, Sir Phirozeshah Mehta Road, Fort.
- †Sardesai, Prabhakar Narhar, B.Com., A. (27-2-54), Block No. 12, Janki Niwas, Fule Road, Naigaum. (2804)
- †Sarma, Kolluri Venkataramana, G.D.A., A. (1-7-49), Block No. 6, 2nd Floor, West View, 220, Bhalchandra Road, Matunga. (1299)
- Sastri, Venkatram, B.Com., A. (8-11-53), 155-A, Hindu Colony, Dadar. (2721)
- Seetharaman K., G.D.A., A. (1-7-49), Block No. 2, Plot No. 263, Jitendra Villa, Sion. (720)
- Sethna (N. M.) & Co., Motlibai House, 22-D, Parsi Bazar, Fort.
- Sethna, Nariman Meherjibhai, G.D.A., A. (1-7-49), F. (16-8-49), N. M. Sethna & Co., Motlibai House, 22-D, Parsi Bazar, Fort. (159)
- Sethna, Pradyumna Jamnadas, B.Com., A. (20-4-53), Krishna Bhuvan, Tricumdas Road, Kandivlee. (2474)
- †Sethuraman, Krishnamurthy Somayaji, G.D.A., A. (24-6-53), "Harmoza Villa", 1st Floor, Vakola Bridge, Santa-Cruz (East). (2540)
- Sctna. Jamshed Khurshedji, B.Com., A. (29-2-52), Petit House, 'A' Block, 2nd Floor, Grant Road. (2169)

- BOMBAY—(Contd.)
- Shah & Co., Chhotalal Bhuvan, 418, Kalbadevi Road, also at 107, Mahatma Gandhi Road, Fort.
- Shah (A. J.) & Co., 70, Medows Street, Fort.
- Shah, Amritlal Jethabhai, B.Com., G.D.A., A.S.A.A., A. (1-7-49), F. (5-12-52), A. J. Shah & Co., 70, Medows Street, Fort. (1185)
- Shah (A. M.) & Co., 36, Tamarind Lane, Tamarind House, 1st Floor, Fort.
- Shah, Amratlal Maneklal, B.Com., A. (10-8-53), A. M. Shah & Co., 36, Tamarind Lane, Tamarind House, 1st Floor, Fort. (2595)
- †Shah, Anandlal Chimanlal, B.Com., A. (21-3-50), Ghirdhari Bhuvan, Block No. 4, Sadashiv Cross Lane, Kandewadi. (1653)
- Shah, Balkrishna Shankerlal, B.Com., A. (25-8-52), B. S. Shah & Co., 36, Tamarind Lane, Tamarind House, Fort. (2259)
- Shah (B. S.) & Co., 36, Tamarind Lane, Tamarind House, 1st Floor, Fort.
- Shan, Bhogilal Chimanlal, A. (15-5-50), **Bhogilal Chimanlal Shah & Co., 418,** Kalbadevi Road, Chhotalal Bhuvan, Post Box No. 2069. (1712)
- Shah, Bhupendraray T., A. (1-7-49), Nootan Nagar, 4B, Turner Road, Bandra. (647)
- Shah, Chandulal Vanechand, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Chandulal & Co., Khandewal Bhuvan, 2nd Floor, 166-170, Dadabhai Nawroji Road, Fort. (292)
- Shah, Chhogmal Nopaji, G.D.A., A. (1-7-49), F. (16-8-49), Chhogmal & Co., 16, Apollo Street, Fort. (335)
- Shah Chhotalal Harivallabhdas, B.Com., (G. V.), G.D.A., A. (1-7-49), F. (16-8-49), Chhotalal H. Shah & Co., Bharucha Building, 1st Floor, Princess Street. (70)
- Shah, Chimanlal Ambalal, B.Com., A. (29-10-53), with Nanubhai Desai & Co., 16, Apollo Street, Fort. (2701)
- Shah, Gulabchand Motilal, B.Com., A. (8-10-52), New Sion Road, Plot No. 259, R. No. 13, Kolwada. (2303)
- Shah, Hasmukhlal Chandulal, B.A. (Hons.), A. (23-3-50), 73, C, Ranade Road Extension, Universal Estate Building, Block No. 6, Shivaji Park, Dadar. (1683)
- Shah (H. C.) & Co., Yusuf Building, 3rd Floor, Vir Nariman Road, Fort,
- Shah, Himatlal Narottam, B.Com., A. (4-9-52), with G. P. Kapadia & Co., Hamam House, Hamam Street, Fort. (2269)
- †Shab, Hiralal Amratlal, B.Com., A. (8-3-52), "Florencia", 17th Road, Khar. (2176)
- Shah, Indulal Hiralal, A. (1-7-49), F. (16-8-50), **Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road. (798)
- Shah (J. G.) & Co., 19, Hamam Street, Fort.
- Shah, Jasvantlal Hiralal, B.Com., A. (1-7-49), with Dalal & Shah, 49-55, Apollo Street, Fort. (1270)
- Shah, Jayantilal Virchand, B.Com., A. (1-7-49), F. (9-5-52), Mehta & Shah, Rustom Building, 2nd Floor, 29, Churchgate Street, Fort. (1112)
- Shah, Jinabhai Gopalfi, G.D.A., A. (1-7-49), F. (16-8-49), J. C. Shah & Co., 19, Hamam Street, Fort. (401)
- Shah, Kantilal Ramchand, B.Com., A. (1-4-54), 15, Irla Lane, Rama Bhuvan, Vilc-Parle (West). (2820)
- Shah, Khimji Kunverji, G.D.A., A. (1-7-49), F. (16-8-49), Khimji Kunverji & Co., Bombay Mutual Building, Hornby Road, Fort. (314)
- Shah Mehta & Chokshi, 41, Medows Street, Fort.
- Shah, Narandas Mohanlal, G.D.A., A. (1-7-49), F. (16-8-49), Shah & Co., Chhotalaf Bhuvan, 418, Kalbadevi Road. (5)
- †Shah, Narsinhdas Jamnadas, B.Com., A. (1-7-49), Internal Auditor, Sentinel Assurance Co. Ltd., Prospect Chambers, Hornby Road, Fort. (1229)
- Shah, Natverlal Jekishandas, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), Dalal & Shah, 49-55, Apollo Street, Fort. (106)

Shah (P. K.) & Co., 19, Hamam Street.

Shah, Prabhulal Chunilal, B.A., A. (28-2-51), 154, Jain Co-operative Housing Society Building No. 18, 1st Floor, Sion. (1963)

Shah, Pradyumna Natvarlal, A. (22-5-50), with **Bhogilal Chimanlal Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road. (1738)

Shah, Pravinlal Kalidas, B.Com., A. (25-3-52), P. K. Shah & Co., 19, Hamam Street. (2445)

Shah, Pushpakant Sakerlal, B.Com., A. (31-7-53), with R. P. Shah & Co., 235, Frere Road, Near G.P.O., Fort. (2578)

Shah (R. P.) & Co., 235, Frere Road, Near G.P.O., Fort.

Shah, Rasiklal Dalsukhbhai, B.Com., A. (10-3-52), C/o Vijan & Company, 111-115, Kazi Sayad Street. (2178)

Shah, Sakerlal Bhalchand, A. (1-7-49), F. (18-9-50), Shah & Shah, Yusuf Building, Veer Nariman Road, Fort. (907)

Shah & Shah, Yusuf Building, Veer Nariman Road, Fort.

Shab, Shantilal Purshottamdas, A. (1-7-49), Sant & Shah, Rajabahadur Mansion, 24-B, Hamam Street, Fort. (1528)

Shah (S. M.) & Co., Shaviri Building, 37-41, Picket Road, Kalbadevi.

Shah, Somehand Madhavlal, A. (1-7-49), F. (23-5-52), S. M. Shah & Co., Shaviri Building, 37-41, Picket Road, Kalbadevi. (467)

Shah, Sunderlal Nagindas, B.Com., A. (24-8-49), Chief Accountant, Indian Trade & General Insurance Co. Ltd., Jehangir Building, 133, Mahatma Gandhi Road. (1577)

Shah, Thakorlal Amratlal, A. (17-5-50), Thakorlal & Co., 11, Bank Street, 3rd Floor, Fort. (1727)

Shah, Uttamchand Sakalchand, B.Com., A. (7-11-50), Nirmal Nivas, 'A' Block, Third Floor, Room No. 70, Aimai Merwanji Street, Supari Baug Road, Parel (1889)

Shah, Vallabhbhai Trikamlal, B.Com., A. (11-2-52), Champa Nivas, Block No. 3, Bajaj Road, Vile-Parle (West). (2136)

Shah, Vallabhdas Muljibhai, B.A., A. (18-1-51), Chandulal M. Shah & Co., Kamar Building, 5th Floor, Cawasji Patel Street, Fort. (1940)

Shah, Vasantlal Ratilal, B.Com., A. (20-8-52), Vasantlal & Co., 34, Laxmi Building, 11th Khetwadi Lane. (2252)

Sharp, Charles Ruxton, A. (1-7-49), F. (16-8-49), Sharp & Tannan, Bank of Baroda Building, Apollo Street, Fort. (50)

Sharp & Tannan, Bank of Baroda Building, Apollo Street, Fort.

Shareef Thacker & Co., Alli Chambers, Tamarind Lane.

†Shende, Shridhar Purushottam. A. (6-5-53), 228, Charni Road, Soman Building, Top Floor, Girgaum. (2511)

Shete, Shankar Keshav, G.D.A., A. (1-7-49), 10, Janabai Niwas, D. L. Vaidya Road, Dadar. (1446)

Sheth, Ranchhoddas Bahechardas, A. (1-7-49), F. (16-8-49), B. H. Patel & Co., 2nd Floor, Kaka Building, Opp. Edward Cinema, 505, Kalbadevi Road. (860)

Shetty, Yermal Raghu, A. (30-4-53), Y. R. Shetty & Co., 41, Medows Street. 2nd Floor, Fort. (2502)

Shetty (Y. R.) & Co., 41, Medows Street, 2nd Floor, Fort.

Shovde, Raghunath Harl, A. (12-11-49), C/o Art Corner, 22, Khatau Building, Girgaum. (1620)

Shipchandler, Saleh Nomanbhai, B.Com., A. (15-9-53), 97, Apollo Street, Fort. (2666)

Shivarao, Bellur Kashirao, B.A., A.A.C.A., A. (25-11-50), with Lodha & Co., Parekh House, New Queens Road. (1905)

†Shroff, Behram Maneckji, B.Com., A (18-9-52), B/5, Jer Baug, Byculla. (2281)

Shroff (D. D.) & Co., 22, Apollo Street, Fort.

- BOMBAY-(Contd.)
- Shroff, Dadi Sorabji, A. (1-7-49), F. (1-5-53), Kalyaniwala & Mistry, 32, Apollo Street, Fort. (780)
- Shroff, Dinshaw Dorabshaw, G.D.A., A. (1-7-49), F. (16-8-49), D. D. Shroff & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort. (104)
- Shroff, Minocher Dosabhai, G.D.A., A. (1-7-49), 12/14, Bazargate Street, Fort. (1387)
- Suroff, Manoranjan Ratilal, B.Com., A. (1-7-49), M. R. Shroff & Co., 192, Sir Vithaldas Chambers, 16, Apollo Street, Fort. (1134)
- Shroff (M. R.) & Co., 102, Sir Vithaldas Chambers, 16, Apollo Street, Fort.
- †Shroff, Pestonji Sorabji, A. (1-7-49), 808, Tehmi Manor, Vincent Road, Dadar. (849)
- †Shroff, Phiroze Kaikhushru, B.A., B.Com., A. (18-8-50), C/o Oriental Life Office, Fort. (1830)
- Shroff, Rutton Dinshaw, M.Com., A. (1-7-49), F. (13-2-54), D. D. Shroff & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort. (1345)
- Shukla, Jaykumar Dhansukhram, A. (23-8-50), Navnit Niwas, Bharda Wadi, Andheri. (1851)
- Sidhwa, Minoo Byramji, B.A. (Hons.), A. (23-3-50), C'o Lever Brothers (India) Ltd., Scindia House, Ballard Estate. (1679)
- Singhl & Co., New Citizen Bank Building, 25, Parsee Bazar Street, Fort.
- †Sivasubramanian, Arunachala, B.A. (Hons.), M.A., A.S.A.A., A. (23-10-52), No. 6, Bhagirathi Bhuwan, Gymkhana Road, Matunga. (2317)
- Somaiya, Jivraj Lalji, G.D.A., A. (1-7-49), F. (16-8-49), **Jivraj & Co., 317**, Kalbadevi Road, Opp. Swadeshi Market. (534)
- Sopariwalla (C. H.) & Co., 14, Hamam Street, Fort.
- Sopariwalla, Chandulal Harkisondas, A. (1-7-49), F. (16-8-49), C. H. Sopariwalla & Co., 14, Hamam Street, Fort. (30)
- Sopariwalla, Devendrababu Chunilal, A. (1-7-49), F. (13-10-49), C. H. Sopariwalla & Co., 14, Hamam Street, Fort. (935)
- Sorab P. Pocha & Co., Dantra House, Barrow Road, Apollo Bunder.
- †Sowani, Chimnaji Dhondo, B Sc., A. (4-8-50), 127, Bhau Daji Road, Matunga (G.I.P.). (1816)
- Sowani, Damodar Vinayak, G.D.A., A. (1-7-49), F. (22-4-50), Batlibol & Purohit, National Insurance Building, 204, Hornby Road, Fort. (697)
- Srinivasan, S., B.A., A. (22-1-54), V. Sankar Aiyar & Co., Deepak Mahal, 4th Floor, Marine Drive. (2779)
- (Bombay), Dalal Street, Fort. (2322)
- Srinivasan, Valayaputhur, A. (1-7-49), Chief Accountant, Tata Locomotive & Engineering Co. Ltd., Bombay House, 24, Bruce Street, Fort. (683)
- Sriram, Kurpad Gundappa, B.A. (Hons.), A. (24-11-53), 14, Maneklal Mansion, Matunga. (2738)
- Sthanumoorthy Iyer, Sankaranarayana Iyer, BA, A. (1-7-49), F. (11-12-50), K. N. Gutgutia & Co., General Assurance Building, Hornby Road, Fort. (940)
- †Subba Rao Kuchibhotla, M.A., B.Com., A. (18-5-50), Income-Tax Officer, A-I Ward, Queens Road, Fort. (1733)
- Subedar. Nariman Merwanji, A. (1-7-49), F. (15-7-51), Seth Mansion, 5th Floor, Opp. Fort Fire Brigade Station, Sir Pherozeshah Mehta Road, Fort. (679)
- †Subjahmanyan, G. S., B.Com. A. (3-9-53), Block No. 12, Plot No. 262, Sion (East), (2639)
- Subramania Aiyar, Kannankulangara Narayanaiyar, G.D.A.. A. (1-7-49), F (2-3-53), N. Subramaniam & Co., 4th Floor, Dhun Building, Nanabhai Lane, Fort. (829)
- Subramaniam (N.) & Co., 4th Floor, Dhun Building, Nanabhai Lane, Fort.

BOMBAY--(Contd)

- †Subrananyan, Ramasseri Vancheswara Iyer BA A (9-2-53), Accountant, Oriental Industrial Investment Corp Ltd, 56 B, Aga Khan Building, Dalak Street. (2400)
- Sundara Raman, Nagaswamy Iyer, BA, A (1-7-49), Bhakta Nivas, Ground Floor, Shraddhananda Road, Matunga (717)
- Sunderlal & Co, National Insurance Building 59, Forbes Street Fort
- †Suntook, Burjor Jehangir, A. (1-7-49), Kayamalı Buildings, 185, Lamington Road. (872)
- Surendra Bhatt & Co., 22, Apollo Street, Fort
- Suri & Co., 64, Lakshmi Buildings, Sir Pherozeshah Mehta Road, Fort
- Surti, Burjore Pherozeshah, A. (1-749), 13, Rustom Baug, Victoria Road. (1060)
- Surti Jehangir Dhunjibhoy GDA, A (1749), F (1-4-51) C/o The Eastein Bunkeiers Ltd, Scindia House, Ballard Estate (356)
- Sutarwala, Jamnadas Bhikhalal, B Com, A (1-7-49), F (24-7-53), J. B. Sutarwala & Co., 220, Narsi Natha Street (1160)
- Sutarwala (J. B.) & Co., 220, Narsi Natha Street
- Tadvalkar, Madhav Keshav MSc, ASAA A (1-749), 97, Shivaji Park, Dadar. (866)
- Talatı & Co., Sambava Chambers, 2nd Floor, Sır Phirozeshah Mehta Road, Fort
- Talatı Bhaskar Jayantilal B Com , A (1 11-51), **Talati & Co** , Sambava Chambers, Second Floor, Sır Phirozeshah Mehta Road, Fort (2102)
- Tamhane Kamlakar Vishwanath, B A A (1-7-49), Vishwanath Bhuvan, Gamdevi Maidan, Nawapada, Thana (1235)
- Tanavde Dinkar Sitaram B Com, A (17-5-50), A-9, Kapur Mahal, Marine Drive, Fort (1729)
- Tannan, Bodh Raj, ACA (Eng & Wales), A (1-749), F (16-8-49), Sharp & Tannan, Bank of Earoda Building, Apollo Street, Fort (270)
- †Tannan, Mohan Lal, M Com (Birmingham), Bar-at-Law, A (1-7-49), The Cliff, Carmichael Road, Cumballa Hill (203)
- Tarapore, Pheroze Jamshid, B Com, A (13-2-53), 802-B, Vincent Road (2408)
- Taraporewalla, Russi Framroze, B Com, A (26-8-53), with Habib & Co., 75, Mohamedali Road (2626)
- Tare, Vyankatesh Raghunath, A (31 12-52), C/o The Berar Mfg Co Ltd, Rajabahadur Mansion, 24B, Hamam Street, Fort (2345)
- Tata, Naval Jamshedji, B Com, A (22-7-52), Burjor Building, 3rd Floor, Wadia Street, Tardeo (2236)
- †Telang, Manohar Dattatraya, G.D.A., A. (1-7-49), C/o Caltex (India) Ltd., "Caltex House", Ballard Estate (953)
- Telang, Vaman Mangesh, B Com, A (20-12-50), Flat No 23, Bansılal Building B', 64-C, Girgaum Road (1921)
- Tembe (V. K.) & Co., Examiner Press Buildings, Dalal Street, Fort
- Tembe, Vishwanath Kiishna, LLB, A (1-7-49), F. (11-9 50), V. K. Tembe & Co., Examiner Press Building, Dalal Street, Fort (1006)
- Thacker & Co., Alli Chambers, Tamarınd Lane, Fort
- Thacker, Jamnadas Vasanji, G D A, A (1-7-49), F (16-8-49), Shareef Thacker & Co., Allı Chambers, Tamarınd Lane, Fort (196)
- Thacker, Jyotindra Shivji, A (16 2 52), C/o Shoorji Sunderji & Co, 214, Samuel Street, Vadgadi (2153)
- †Thackersey, Pradyumna, M.D., A. (17-49), Sir Vithaldas Chambers, 16, Apollo Street, Fort (841)
- Thakkar, (A. B.) & Co., 65, Esplanade Road, Fort
- Thakkar, Ambalal Shivlal, GDA, A (1-7-49), F (16-8-49), Ambalal Thakkar & Co., East & West Building, 49, Apollo Street, Fort (498)
- Thakkar, Amritlal Bapulal GDA, A (1-7-49), F (16-8-49), A. B. Thakkar & Co., 65, Esplanade Road, Fort (782)

- Thakkar, Jayantilal Kashiram, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Jayantilal Thakkar & Co., 111, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort. (366)
- Thakorlal & Co., 11, Bank Street, 3rd Floor, Fort.
- Thakur, Rajaram Vasudeo, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 50, Western India House, Sir P. M. Road, Fort. (813)
- Thomas, P. Chacko, B.A., A. (26-5-52), C/o Lever Bros. (India) Ltd., Scindia House, Ballard Estate. (2217)
- Tijoriwala, Jagdishchandra Bhagwandas, B.Com., LL.B., A. (1-4-53), Parvati Nivas, Goregaon. (2449)
- Titina, Noshir Rustomji, B.Com., A. (23-5-52), Dr. Dadina Building, Jehangir Daji Cross Lane, Grant Road. (2216)
- †Tity, Sorabji Framji, G.D.A., A. (1-7-49), F. (16-8-49), Navsari Chambers, Outram Road, Fort. (105)
- Todarwal, Lalchand Chandmal, B.Com., A. (16-9-53), 67, Tambakanta, Hanuman Building, 3rd Floor. (2668)
- Trivedi & Co., 7, Devkaran Mansion, Princess Street.
- Trivedi (D. S.) & Co., 15, Palton Road, Flat No. 14, 3rd Floor.
- Trivedi, Dhırajlal Shankerlal, A. (1-7-49), F. (21-11-52), D. S. Trivedi & Co., 15, Palton Road, Flat No. 14, 3rd Floor. (493)
- Trivedi (P. C.) & Co., 12, Mukund Bhuvan, Station Road, Santa-Cruz.
- Trivedi, Pramodchandra Chhotubhai, A. (21-8-50), P. C. Trivedi & Co., 12, Mukund Bhuvan, Station Road, Santa-Cruz. (1844)
- Trivedi, Shambhuprasad Madhavlal, B.Com., LL.B., A. (20-8-52), Trivedi & Co., 7. Devkaran Mansion, Princess Street. (2246)
- †Trivedi, Vinaykant Keshavlal, B.Com., A. (20-1-54), with A. F. Ferguson & Co., Apollo Street, Fort. (2775)
- Tungare (V. A.) & Co., 653-A, Karanjia House, Dhobi Talao.
- Tungare, Vishwanath Anant, B.Com., A. (20-8-52), V. A. Tungare & Co., 653-A, Karanjia House, Dhobi Talao. (2251)
- Vachha, Homy Jamshedji, B.A., F.C.A. (Eng. & Wales), A.S.A.A., A. (1-7-49).
 F. (1-6-51), A. F. Ferguson & Co., Allahabad Bank Building, Apollo Street.
 Fort. (422)
- †Vadera, Parshotamlal, B.Com., A. (19-12-52), The Metropolitan Insurance House, 278, Hornby Road, Fort. (2342)
- †Vaidya, Bhalchandra Purushottam, B.Com., A. (20-8-51), 379, Sandhurst Road. (2057)
- Vaidvanathan, R., A. (12-11-53), No. 3, Mahendra Mansion, Vadala. (2727)
- †Vajifdar, Savak Framroz, G.D.A., A. (1-7-49), C/o Trustees of Sir Ratan Tata, Bombay House, Bruce Street, Fort. (1342)
- tVakil, Dhansukhlal Manchhashanker, B.Com., A. (1-7-49), F. (21-1-52), Vasant Vilas, 1, Babulnath Road. (879)
- †Vallibhoy, Fazul Hussein, B.Com., A. (17-5-50), Authorised Representative, Income-Tax Appellate Tribunal, "B" Bench, Industrial & Prudential Assurance Buildings, Opp. Churchgate Station. (1726)
- †Vanjara, Harihar Naranbhai, B.Com., J.L.B., A. (3-11-52), Ashok Kunj, Tejpal Road, Vile-Parle. (2321)
- †Varerkar, Mukund Vinayakarao, G.D.A., A. (1-7-49), Plot No. 3A, Slon (West). (500)
- †Variava, Minocher Hormushaw, B.Com., A. (11-7-50), with S. B. Billimoria & Co., 113, Mahatma Gandhi Road. (1793)
- Varma & Co., 10-A, Beaumon Chambers, Medows Street, Fort.
- Varman, Anjeril Ravi, A. (15-3-54), Varma & Co., 10-A, Beaumon Chambers, Medows Street, Fort. (2809)
- Vartak (K. M.) & Co., Commissariat Building, 231, Hornby Road, Fort.

Vartak, Keshav Mahadev, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), K. M. Vartak & Co., Commissariat Building, 231, Hornby Road, Fort. (425)

Vasanilal & Co., 34, Laxmi Building, 11th Khetwadi Lane.

Vasudeva Rao, K. S., B.Sc., A. (1-7-49), F. (23-12-51), K. S. V. Rao & Co., Mustafa Building, 3rd Floor, Phirozeshah Mehta Road, Fort. (1101)

Vatsaraj & Co., Fort Chambers 'C', Tamar'nd Lane, Fort

Vatsaraj Mangalbrasad Venishanker, B.Com., A. (18-11-50), with Vatsaraj & Co., Fort Chambers 'C', Tamarind Lane, Fort. (1903)

Vatsaraj, Mukundray Karasanji, G.D.A., A. (1-7-49), F. (16-6-49), Vatsaraj & Co., Fort Chambers, Tamarind Lane, Fort. (136)

†Vazifdar, Fredoon Khurshedji, A. (15-5-52), Amy House, Sleater Road, 1st Cross Lane, Grant Road. (2209)

Ved, Keshavji Morarji, B.Com, A. (2-1-54), **K. M. Ved & Co.,** 381, Kalbadevi Road. (2759)

Ved (K. M.) & Co., 381, Kalbadevi Road.

†Veeraraghavan, Naranammalpuram Sankaraier, B.A., A. (1-7-49), Plot No. 18, Sion (1281)

Venkajakrishnan, Srimivasa, G.D.A., A. (1-7-49), Plot No. 101. Vasant Bhuvan, Matunga. (272)

Wenkataraman Dhuraouram Narasimhaiyengar, B.A., G.D.A. A. (1-7-49), F. (24-3-51), Naval Stores Officer, Indian Naval Dockyard, (528)

Venkataraman (M. R.) & Co., 64, Lakshmi Building, Sir Phirozeshah Mehta Road.

Vepari, Natavarlal Jekisandas, G.D.A., A. (1-7-49), F. (16-8-49), Natvarlal Vepari & Co., 17, Jiji House, Raveline Street, Fort (318)

Vikamsey, Shivji Kunverji, B.Com., A. (6-8-52), **Khimji Kunverji & Co.,** Bombay Mutual Building. Hornby Road, Fort. (2242)

Vinod Mehta & Co., 66/74, Masjid Bunder Road, Krishna Nivas, 2nd Floor.

Viraswami, Ramaswami, G.D.A., A. (1-7-49), F. (25-5-51), 3rd Floor, Gazdar House, Girgaum Road, Dhobi Talao. (784)

Vohra (S. M.) & Co., 21, Noble Chambers, Parsi Bazar Street.

Vohra, Satyendra Mahasukhrai, B.Sc., A. (1-11-51), S. M. Vohra & Co., 21, Noble Chambers, Parsi Bazar Street. (2104)

†Vora, Morarji Nenshi, G.D.A., A. (1-7-49), Laxminarayan Lane, Ghatkopar. (463)

Vyas, Dalpetram Manchharam, A. (25-3-54), **Vyas & Co.**, 445/451A, Kalbadevi. (2817)

†Vyas. Dhansukhlal Balkrishana, A. (26-3-54), with **Nanubhai & Co.**, 51, Mahatma Gandhi Road, Fort. (2818)

†Vyas, Vansukhram Narbheram, G.D.A., A. (1-7-49), Sir Ratan Tata Trust Estate, Block No. 50, Parel Tank Road, Parel. (715)

Wadia (F. B.) & Co., Chaman Chambers, Near Metro Cinema, 1st Marine Street, Fort.

Wadia, Framroze Bapuji, B.Com., A. (20-12-50), F. B. Wadia & Co., Chaman Chambers, Near Metro Cinema, 1st Marine Street, Fort. (1918)

Wadia, Minoo Darabsha, A. (1-7-49), Dawood Mahal, Gowalia Tank Road. (788)

†Wadke, Anant Keroba, B.A., G.D.A., A. (1-7-49), with **A. F. Ferguson & Co.** Allahabad Bank Buildings, Apollo Street, Fort. (653)

†Wagh, Mangesh Narayan, A. (21-12-50), Inspecting Assistant Commissioner of Income-Tax, C Range, Central Govt. Buildings, Queens Road. (1924)

Wagle, Anandreo Jogappa, B A , A (9-1-53), 2Λ, Saraswatibag, Jogeshwari (2/54)

Wagle, Trivikram Wasudee, BSc., A. (27-11-52), with Naushir M. Marfatla & Co., Alice Building, Hornby Road, Fort. (2333)

Warde, Madhukar Purushottam, A. (23-4-53), 5, Mangesh Bhuvan, D. L. Vaidya Road, Dadar. (2481)

BOMBAY—(Contd.)

Warerkar, Bhaskar Vishnu, G.D.A., A. (1-7-49), F. (24-4-53), J. K. Parulkar & Co., Shri Mangesh Nivas, Sion. (359)

Warrier, Rudra Rama, A. (18-8-50), Ganjawala Terrace, 510/10, Arthur Road. (1831)

Whitby, Sir Bernard James, Kt., F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), A. F. Ferguson & Co., Allahabad Bank Building, Apollo Street, Fort. (55)

Writer, Dinshaw Phiroze Hormusji, B.Com., A. (1-7-49), 71, Lower Colaba, 3rd. Floor, Colabawalla's House, Opp. Shanghai Cafe, Colaba. (826)

BORSAD

Thaker, Vinubhai Manilal, B.Com, A. (13-2-54), V. M. Thaker & Co., Patel Fulia (2798)

Thaker (V. M.) & Co., Patel Falia.

BROACH CITY

| Jachav Rajaram Sitaram, Λ. (26-12-52), Income-Tax Officer, Income-Tax Office.

Juna Bazar. (2344)

DHARNGADHRA

Bnatt, Labhshanker Gaurishanker, G.D.A., A. (1-7-49), F (16-8-49), 'Raskunj'. (626)

DHARWAR

Alur, B. N., G.D.A., A. (25-12-49), F. (23-3-50), Malmaddi. (1643)

DHULIA

Dalal, Prabhakar Damodar, B.Com., A. (20-8-51), Dalal & Warerkar, Agra Road. (2058)

Dalai & Warerkar, Agra Road.

DWARKA

†Vora, Shantilal Popatlal, B.Com., A. (23-8-49), C/o Associated Cement Cos. Ltd., Dwarka Cement Works. (1576)

GADAG—BETGERI

Kulkarni, Ramchandra V., Λ. (1-7-49), F. (22-6-53), R. V. Kulkarni & Co. (1240) Kulkarni (κ. V.) & Co.

GODHRA

Mody, Hasmukhlal Ochhavlal, B.Com, A. (3-11-53), Mody & Mody Co., Shroff Bazar. (2715)

Mole & Mody Co., Shroff Bazar.

Mos , Surendra Saferlal, B.Com , A. (3-11-53), Mody & Mody Co., Shroff Bazar. (2714)

HUBLI

iBurter Gopal Shamarao, B.A. A. (1-7-49), Sales-Tax Officer, Dharwar & North Fanara. (1540)

Keire (R. E.) & Co., Karwan Bellary Road.

Ko(r= Rudrania Eswarappa A. (1-7-49), F. (16-8-49), R. E. Kotre & Co., Karwar Ε ⁽¹⁾-r / Read. (678)

JALGAON

Agarwal, Mannulal Narsulal, B.Com., A. (5-2-54), M. N. Agarwal & Co. (2791) Agarwal (M. N.) & Co.

Rune, Deoram Range, B Com, G D.A., A. (1-7-49), F. (16-8-49), D. R. Rane & Co., New Peth. (502)

Rane (D. R.) & Co., New Peth.

JAMNAGAR

Vasc. Kenji Khetsi, G.D.A., A. (1-7-49), Near Mandvi Tower. (340)

KARAD

Latkar, Vidyadhar Shankar, A. (24-11-53), V. S. Latkar & Co., 220, Somwar Peth. (2739)

Latkar (V. S.) & Co., 220, Somwar Peth.

KIRKEE

†Dhurandhar, Vishnu Jagannath, B.Sc., A. (1-7-49), Moreshwar Lodge, 40-A, Aundh Road. (1022)

†Srinivasan, M. G., G.D.A., A. (1-7-49), Accounts Officer, C.M.E. (460)

KOLHAPUR

Bhagwat, Raghunath Bhaskar, G.D.A., A. (1-7-49), F. (16-8-49), Rajarampuri. (330)

MALAD

†Virjiani, Karsandas Tulsidas, B.Com., A. (20-8-52), Trikamdas Damodar's Bungalow, Sainath Road, Near Kasturba Talkies. (2250)

NADIAD

†Sador, Shaikh Hussain, G.D.A., A. (29-11-49), Income-Tax Officer, MacLeon Terrace, Mission Road, (1625)

NARGOL

†Wadia, Phiroze Rustomji, A. (1-7-49), Azad Road. (1007)

NASIK

Joshi, Ramchandra Trimbak, A. (22-5-50), 991, Barve Building, Main Road. (1739)

POONA

Apte, Gopal Dattatraya, B.A., G.D.A., A. (1-7-49), F. (16-8-49), New Kitab Building, Laxmi Road. (253)

Bal, Gajanan Ramchandra, A. (1-7-49), F. (9-6-53), Bal & Patankar, 48, Budhwar Peth. (1207)

Bal & Patankar, 48, Budhwar Peth.

Bhagwat, Trimbak Narayan, A. (1-7-49), 70, Budhwar. (1274)

Bhide, Vaman Ganesh, B.Com., A. (25-3-50), Gadre & Bhide, 381, Shanwar Peth, Near Kanyashala. (1688)

Dixit, Krishnaji Trimbak, B.A., B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 903-B, Sadashiv Peth, Laxmi Road. (213)

Gadre & Bhide, 381, Shanwar Peth, Near Kanyashala.

Gadre, Gopal Janardan, B.Com., A. (1-7-49), F. (24-1-52), Gadre & Bhide, 381, Shanwar Peth, Near Kanyashala. (1097)

Gadre, Keshav Shankar, G.D.A., A. (1-7-49), F. (10-8-51), __252 Sadashiv Peth, Near Peru Gate. (631)

Godbolc, Moreshwar Vinayak, LL.B., A. (30-4-53), 526, Shanwar Peth. (2498)

Godbole, Ramchandra Gajanan, B.Com., A. (7-11-50), 'Padmaja', 67/3, Erandawana, Prabhat Road, Karve Road Corner. (1888)

Jagannath, Curpoor Varadachari, G.D.A., A., (27-1-51), G. M. Oka & Co., 180, Budhwar Peth, Laxmi Road. (1944)

Jain (R. C.) & Co., 1144, Raviwar Peth.

Jain, Ramchandra Chandrarao, B.A. (Hons.), A. (1-7-49), F. (25-5-53), R. C. Jain & Co., 1144, Raviwar Peth. (1224)

Jog (B. D.) & Co., Bharat Industrial Bank Building, 93/2-B, Budhwar Peth.

Joglekar (G. K.) & Co., Bharat Industrial Bank Building, 2nd Floor, Room No. 1, 93/2B, Budhwar Peth, Laxmi Road.

Joglekar, Govind Krishna, G.D.A., A. (1-7-49), F. (16-6-52), G. K. Joglekar & Co., Bharat Industrial Bank Building, 2nd Floor, Room No. 1, 93/2B, Budhwar Peth. Laxmi Road. (898)

Karmarkar, N. D., G.D.A., A. (1-7-49), Phadnis Karmarkar & Co., 252/2, Sadashiv Peth. (170)

- POONA—(Contd.)
- Khadilkar, Purushottam Damodar, B.Sc., A. (3-6-50), Dadhe's Bungalow, 196/8, Sadashiv Peth. (1758)

415 1/1

- †Kinikar, Balkrishna Jagannath, B.Com., A. (28-12-50), C/o Samarth Prasad, 1170/23, Shivaji Nagar. (1929)
- Kirtane (V. B.) & Co., "Pioneer House", 947-A, Sadashiv, Laxmi Road.
- Kirtane, Vithal Bhagwant, B.Sc., LL.B., A.S.A.A., A. (1-7-49), F. (23-3-50), V. B. Kirtane & Co., Pioneer House, 947-A, Sadashiv, Laxmi Road. (675)
- Lalit, Ganesh Trimbak, A. (8-7-50), B. D. Jog & Co., The Bharat Industrial Bank Building, 93/2B, Budhwar Peth. (1788)
- Madhekar, Waman Dattatraya, B.Com., LL.B., A. (12-10-50), 348, Rasta Peth. (1883)
- Mehendale, Krishnaji Vaman, A. (30-4-53), 305, Sadashiv Peth, Rajguru Wada (2499)
- †Munolli, Shankar Ramchandra, A. (18-8-50), C/o Sakal Office, 595, Budhwar Peth. (1828)
- Oka (G. M.) & Co., 180, Budhwar Peth, Laxmi Road.
- Oka, Ganesh Mahadeo, G.D.A., A. (1-7-49), F. (16-8-49), G. M. Oka & Co., 180. Budhwar Peth, Laxmi Road. (172)
- Pandit, Balkrishna Ramchandra, B.Com., A. (13-2-53), 623/4, Sadashiv Peth, Deshmukhwada. (2410)
- Patankar, Manohar Keshav, B.Com., A. (1-7-49), F. (9-6-53), Bal & Patankar, 48, Budhwar Peth. (1241)
- Phadnis Karmarkar & Co., 252/2, Sadashiv Peth.
- Phatak, Balkrishna Laxman, B.Com., A. (2-3-53), B. L. Phatak & Co., Kakakuwa Mansion, 54, Budhwar, Laxmi Road. (2428)
- Phatak (B. L.) & Co., Kakakuwa Mansion, 54, Budhwar, Laxmi Road.
- Pithawalla (B. M.) & Co., 326, Mahatma Gandhi Road.
- Pithawalla, Bomanshaw Munchershaw, G.D.A., A. (1-7-49), F. (16-8-49), B. M. Pithawalla & Co., 326, Mahatma Gandhi Road. (494)
- †Puranik, Gopalakrishna Gundorao, B.A., A. (1-7-49), F. (16-8-49), Assistant Collector of Sales-Tax, Southern Circle. (611)
- Sathe, Shankar Govind, B.A., LL.B., A. (1-7-49), 892, Sadashiv Peth, Near Tulsi Bag. (870)
- Sewak, Anant Dattatreya, B.Com., A. (2-6-50), 83, Ganesh Peth, Laxmi Road. (1756)
- Shah (Pravinchandra C.) & Co., 1771, Shukrawar Peth, Cholckhanali.
- Shah, Pravinchandra Chandulal, B.Com., LL.B., A. (18-8-51), Pravinchandra C. Shah & Co., 1771, Shukrawar Peth, Cholekhanali. (2054)
- Venkataraman, Erode Subramanian, B.Sc., LL.B., A. (26-7-50), 269, Mahatma Gandhi Road. (1812)
- †Vridhachalam, Narayana Iyer, G.D.A., A. (23-12-50), Assistant Controller of Defence Accounts, Southern Command. (1917)

RAJKOT

- †Baxi, Kaushikrai Kantilal, B.Com., A. (11-10-52), Prem Mandir. (2311)
- Mankad, Jitendra G., B.Com., A. (1-7-49), Patel Mankad & Co., Bhagvat Bhuvan, Rajputpara. (1444)
- Patel Mankad & Co., Bhagvat Bhuvan, Rajputpara.
- Rindani, Mansukhray Jugatray, B.Com., A. (26-6-50), M. J. Rindani & Co., Ram Nivas, Opp. Alfred High School. (1770)
- Sanghavi & Co., Pattani Building, Near Jubilee Garden.
- Sanghavi, Ramniklal Manilal, B.Com., A. (1-7-49), Sanghavi & Co., Pattani Building, Near Jubilce Garden. (1141)
- †Saxena, Krishan Pershad, B.Com., A. (30-1-53), 11, Virani Blocks, Mill Pure. (2385)

SATARA ROAD

- [†]Kelkur Damodar Krishna, A. (18-6-51), Kalyani Barracks, No. 7, Camp Satara. (2022)
- †Sri Ramulu, S. V., G.D.A., A. (1-7-49), F. (13-6-51), C/o Cooper Engineering Ltd. (606)

SANGLI

Phadnis, Gangadhar Shankar, B.A., A. (9-2-53), Phadnis Karmarkar & Co., Main Road. (2401)

Phadnis Karmarkar & Co., Main Road.

Sohont, Vishnu Vithal, A. (1-7-49), C/o Dr. Vaze Wada, Behind Marathi School No. 2, Old Sangli. (128)

SEVALIA (Dist. Kaira)

†Cupte, Arvind Dattatraya, B.Com., A. (4-1-51), C/o The Associated Cement Cos Ltd., Sevalia Cement Works. (1932)

SHOLAPUR

Jawalkar, Dhondo Govind, M.A., A.S.A.A., A. (1-7-49), F. (16-8-49), 195/13, Budhwar Peth, Ring Road. (722)

wadi, Laxminarayan Ghasiram, B.Com., A. (9-7-53), Walke & Laxminarayan, 380, East Mangalwar Peth. (2548)

Patwardhan, Rajaram Hari, A. (18-7-51), H. S. Sohony & Co., 340, South Kasba. (2041)

Sohony (II. S.) & Co., 340, South Kasba.

Schony, Hari Shankar, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), H. S. Schony & Co., 340, South Kasba. (45)

Tulpule, Dattatraya Narayan, B.Com., A. (18-7-51), H. S. Sohony & Co., 340, South Kasba. (2042)

Walke Mallikarjun Rudrappa, B.Com., A (16-11-53), Walke & Laxminarayan, 380, East Mangalwar Peth. (2732)

SHREEPUR (Sholapur Dist.)

†Joshi, Madhav Bhikaji, B.Com., A. (2-7-51), Accountant, The B.M.S.S. Ltd (2034)

SURAT

Dalal, Kunjvihari Ramanlal, A. (17-11-50), with Natvarlal Vepari & Co., Lalgate, Kanpith. (1902)

Gharaiya, Kasam Ismail, A. (1-7-49), F. (12-1-50), Patel & Gharaiya, Vakilna Mansion, Lalgate. (888)

†Kapadın, Rustomji Pestonji, M.A., LL.B., A. (16-5-50), Inspecting Assistant Commissioner of Income-Tax, Surat Range, Majura Bhogal. (1718)

Naik, Maganlal Kalyanji, B.Com., A. (23-8-50), Accountant, Surat Borough Municipality. (1846)

Natvarial Veparl & Co., Lalgate, Kanpith.

Patel, Dahyabhai Haribhai, B.Com., A. (31-7-53), D. H. Patel & Co., 1st Floor, Chaliawala Building, Khand Bazar, Near Lal Gate. (2579)

Patel (D. H.) & Co., Challawala Building, 1st Floor, Khand Bazar, Near Lal Gate. Patel & Gharalya, Vakilna Mansion, Lalgate.

Shah, Navinchandra Ratilal, B.Com., A. (4-5-53), N. R. Shah & Co., Galemandi Bazar. (2505)

Shah (N. R.) & Co., Galemandi Bazar.

Shah, Ramanlal Pranlal, B.Com., A. (1-7-49), R. P. Shah & Co., Karwa Road, Navapura. (1535)

Shah (R. P.) & Co., Karwa Road, Navapura.

Shah Vajechand Laxmichand, A. (25-3-54), Reshamwala Building, Baranpuri Bhagol, (2816)

SURAT-(Contd.)

†Viswanathan, Perinkolam Subramanian, M.A., A. (12-7-50), Inspecting Assistant Commissioner of Income-Tax. (1801)

SURENDRANAGAR

†Jhala, Satyendrarai Dolatrai, B.Com., A. (11-11-49), Income-Tax Officer. (1613)

VERAVAL

Chandrakant & Co., Gheewala Building, Baharkot.

Gandhi, V. R., A. (21-9-49), Chandrakant & Co., Gheewala Building, Baharkot. (1593)

VISHNAGAR

Vatsaraj & Co., Bazar.

REGION II

THE STATES OF MADRAS, ANDHRA TRAVANCORE-COCHIN, MYSORE, HYDERABAD AND COORG

ADONI

Pampa Rao (R. N.) & Co., Raichooti Building.

Pampa Rao, Ransubhe Narasingarao, A. (1-7-49), F. (16-8-49), R. N. Pampa Rao & Co., Raichooti Building. (548)

ALLEPPEY

Ekambaram, A. V., B.Com., A. (1-4-54), with K. Venkatachalam Iyer & Co., North of Iron Bridge. (2822)

Iyer, A. Krishna, B.A., G.D.A., A. (18-7-52), No. 83, Ammankoil Road, Mullakkal. (2233)

Jacob & Mathew, Naga Mahal.

Mathew, Polachirakal Cunjuninan, B.Sc., A. (22-10-51), Jacob & Mathew, Naga Mahal. (2094)

Panikkar (V. N. P.) & Co., Padma Building, Mullakkal.

Panikkar, V. N. Prabhakara, B.A., A. (22-10-53), V. N. P. Panikkar & Co., Padma Building, Mullakkal. (2689)

Rangamani, Laxminarasimhan, A. (8-3-51), K. Venkatachalam Aiyer & Co., North of Iron Bridge. (1969)

Varma and Varma, Palace Road Junction.

Venkatachalam Aiyer (K.) & Co., North of Iron Bridge.

Venkataraman, S., B.Sc., A. (24-9-49), Indian Assistant, C/o Darragh Smail & Co. Ltd. (1605)

†Verghese, John, B.A., A. (1-7-49), C/o Peirce Leslie & Co. Ltd. (1110)

Vijayan, Poothullil, B.Com., A. (24-3-50), with Varma & Varma, Palace Road Junction. (1685)

ALWAYE

Kalmal, Kalathilparambil Raman, B.A., A.S.A.A., A. (24-5-50), Varma & Varma, Jos Building, Market Road. (1741)

Raman, Tattamangalam Subramania Iyer, G.D.A., A. (1-7-49), C/o Forest Industries (Travancore) Ltd. (211)

Varma & Varma, Jos Building, Market Road.

Velu Pillai, T., B.A., A. (22-6-51), Near Post Office. (2029)

ANAKAPALLE

Venkataramana, Chitturi, B.Sc., A. (26-8-53). (2629)

ARNI (N. A. Dist.)

Lakshmanan, M. S., B.Com., A. (23-4-53), 14, Arumuga Mudali Street. (2485)

AURANGABAD (Dn.)

Dastgir (S. G.) & Co., Shahgunj.

†Ganapathi, Krishnier, A. (17-5-50), Secretary, The Aurangabad Mills Ltd. (1728) Patel (B. H.) & Co., Ghattani Building, Gulmandi.

Patel, Kanaiyalal Shankerbhai, B.Com., A. (20-2-53), with B. H. Patel & Co., Ghattani Building, Gulmandi. (2422)

amara, Srikantia, B.A., A. (14-11-50), "Ananda Bhavan", Osmanpura. (1898)

BANGALORE

†Anantharaman, R., B.A., G.D.A., A. (1-7-49), F. (11-11-49), Chief Accountant, The Indian Telephone Industries Ltd., Duravani Nagar P.O. (469)

Anantha Rao, Sakharepatam, G.D.A., A. (1-7-49), F. (27-10-53), Rukmini Building, Chickpet. (846)

†Aswathanarayana Rao, B., A. (27-7-50), Internal Auditor, Mysore Provincial Cooperative Apex Bank Ltd. (1814)

Bhatt, Vidyaranyapuram Babu, M.A., A. (16-5-50), No. 316, 14th Cross Road, II Block, Jayanagar. (1719)

Bheema Sena Rao, M., A. (12-7-50), 19/20, 5th Road (Corporation No. Q 38/3), Chamarajapet. (1803)

Brahmayya & Co., 55, Silver Jubilee Park Road.

Chaluviya, Arkalgud Narasimhamurthy, B.Com., A. (8-7-50), No. 9, First Floor, City Market Buildings. (1787)

Dandeker (M. K.) & Co., No. 26, 5th Main Road, Gandhinagar.

Dattu Rao, P. S. B.A. B.Com., G.D.A., A. (1-7-49), F. (28-8-51), No. 12, Central Bank Road, Chamarajapet. (828)

Doreswamy, Thirumalai, B.Sc., A. (21-8-51), 1826, II Cross, Sampige Road, P.O. Malleswaram. (2063)

Fraser & Ross, 2, Mahatma Gandhi Road.

Gopalakrishnan, Jagadesa, B.Com., A. (13-8-53), Room No. 2, Door No. 37, Kasi Viswanath Temple Street. (2607)

lyengar, Arakere Varadiyengar Sesha, B.Com., A. (26-5-50), 20, IV Main Road, Chamarajapet, (1742)

Iyengar, M. K. Sampath, B.A., A. (2-9-53), 1408, Sampige Road, Malleswaram. (2698)

Jacob, Edavumvelil Varkkey, B.Com., A. (17-2-53), 37, St. Marks Road. (2419) John (K.) & Co., 2-A, Magruth Road.

Kaliswaran, S, G.D.A., A. (1-7-49), F. (16-8-49), 163, 5th Cross, Gandhinagar.

Khincha (H. C.) & Co., 139, Avenue Road.

Khincha, Hukmichand, B.Com., A. (1-7-49), F. (4-6-53), H. C. Khincha & Co., 139, Avenue Road. (1223)

Lakshmana Rao, Devanahalli Venkatasubba Rao, B.Sc., A. (22-3-50), 117, Central Street, Seshadripuram. (1675)

Mandre, Shama Rao, M.A., B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), S. R. Mandre & Co., 3rd Cross Road, 97, Gandhinagar. (135)

Mandre (S. R.) & Co., 97, Gandhinagar.

Murti, Mutkur Srinivasa, B.A., B.L., A. (1-7-49), 149, Margosa Avenue, P.O. Malleswaram. (802)

Narasimhamurthy, Agrahara Ramanna, A. (19-8-53), 34, Balepet. (2614)

†Narasimha Murthy, B. V., A. (1-7-49), Fig. Officer, I.A.F. Station, Jalahalli. (1242)

Narayana Aiyar & Co., Ramakrishna Buildings, Sri Narasimha Raja Road.

BANGALORE—(Contd.)

Narayana Aiyar, Thalaiyur Subramania, G.D.A., A. (1-7-49), F. (16-8-49), Narayana Aiyar & Co., Rama Krishna Buildings, Sri Narasimha Raja Road. (285)

Narayanan, A. C., B.A., A. (25-8-51), B. Purushottam & Co., 460, Avenue Road. (2065)

†Narayanan, V., A. (1-7-49), Asstt. Accounting Manager, Indian Telephone Industries Ltd., Duravani Nagar P.O. (1537)

Nayar (K. K.) & Co., Central Street.

Nayar, Kolazhi Krishnan, G.D.A., A. (1-7-49), F. (16-8-49), K. K. Nayar & Co., Central Street. (608)

Nittoor & Co., No. 32, Subedar Chatram Road.

Pandurangan, V., B.Com., A. (9-9-53), Peri Thiagraj & Co., 124, Raja Market, Avenue Road. (2656)

Parthasarathi, Negapatam Rengaswami Aiyangar, B.A., A. (1-7-49), N. R. Parthasarathy & Co., 92, 3rd Cross Road, Gandhinagar. (604)

Parthasarathy (N. R.) & Co., 92, 3rd Cross Road, Gandhinagar.

Peri Thiagraj & Co., 124, Raja Market, Avenue Road.

τPrabhu, Narasimha Purushotham. B.Com., A. (20-8-52), with Fraser & Ross, 2, Mahatma Gandhi Road. (2253)

Purushottam (B.) & Co., 460, Avenue Road.

Ramadhyani (B. K.) & Co., 34, 3rd Cross Road. Basavangudi.

Ramadhyani, Badarinarayan Kalkunte, B.Sc., A. (1-7-49), F. (16-8-49), B. K. Ramadhyani & Co., 34, 3rd Cross Road, Basavangudi. (595)

Ramakrishna, Mathur Sankaraier, G.D.A., A. (1-7-49), No. 3, Annaswamy Mudaliar Road. (526)

Ramaswami Ayyangar, Asur, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), No. 148, "Dayasadan", Vani Vilas Road (North Road), P.O. Basavangudi. (175)

Rangaratnam, M. R., B.Sc., A. (1-7-49), with K. Venkatachalam Aiyar & Co., 515, Avenue Road. (1278)

Rangaswamy, Veerappa, A. (19-6-51), No. 4, Anegundi Lane, Hospital Road. (2023)

Rao (A. K.) & Co., No. 6, First Floor, City Market Buildings.

Rao, Hosabettu Anantha Krishna, B.A., A. (8-7-52), A. K. Rao & Co., No. 6, First Floor, City Market Buildings. (2231)

Rao, Kuchimanchi Purnachandra, B.Com., A. (3-11-52), with Brahmayya & Co., 55, Silver Jubilee Park Road. (2319)

Rao, Shivar Jaya, B.Com., A. (30-10-53), 1815, III Cross Road, Malleswaram. (2703)

Sambiah, Parvataneni, B.A., A.S.A.A., A. (1-7-49), F. (23-1-51), Brahmayya & Co., 55. Silver Jubilee Park Road. (771)

Santhappa, Siva B.Com., A. (17-9-53), Vaithisvaran & Co., 35, Sri Narasimharaja Road. (2673)

Sastry, S. A. Gangadhara, M.A. (Litt.), LL.B., M.A (Com.), A. (23-12-50), 15th Cross, Malleswaram. (1926)

Seetharamarao, Nittoor, A. (5-9-50), Nittoor & Co., 32. Subedarchatram Road. (1862)

†Sethi, Harbhajan Singh, B.Com., Plt. Off., A. (19-8-49), I.A.F., 5, Miller Tank Road. (1575)

Shah. Manubhai Bhikhabhai. B.Com., A. (1-7-49), F. (9-6-51), M. K. Dandeker & Co., No. 26, 5th Main Road. Gandhinagar. (1023)

Shamanna, B., A. (1-7-49), F. (16-8-49), Door No. 21, East Park Road, Post Malleswaram. (1567)

Sitaramaiah, Bellur, A. (1-7-49), 593/4, "Varuna", West End Road, Malleswaram. (1070)

Srinivasa Iyer, K. R., G.D.A., A. (1-7-49), Manager, The Mysore Provincial Cooperative Apex Bank Ltd. (1311)

Srinivasan, J., A. (20-4-53), S. Viswanathan, 24/1, Narasimharaja Road. (2471)

BANGALORE -- (Contd.)

Sripadaraj, Canambele Jayasimharao, A. (10-9-53), with Brahmayya & Co., 55, Silver Jubilee Park Road. (2658)

Subba Rau, Mysore, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), Kempegowda Road, Opp. Mysore Chamber of Commerce. (239)

Subramaniam (T. M. S.) & Co., A/12, Bank of Mysore Buildings, Avenue Road.

Subramaniam, Trichinopoly Muthu Siva, A. (22-6-51), T. M. S. Subramaniam & Co., A/12, Bank of Mysore Buildings, Avenue Road. (2030)

Subrahmaniya (D. S.) & Co., Post Box No. 27.

Subrahmaniya, Dharwar Subravati, G.D.A., A. (1-7-49), F. (16-8-49), **D. S.**Subrahmaniya & Co., Post Box No. 27. (344)

Subramania Iyer (P. S.) & Co., 13/1, Narasimharaja Road.

Suri & Co., No. 9-D, Patel Buildings, Fifth Main Road, Gandhinagar.

Vaithisvaran & Co., 35, Sri Narasimharaja Road.

Venkatachalam Aiyer (K.) & Co., 124-125, Raja Market Buildings, Avenue Road.

†Venkataraman, Kalpathy Sivaramakrishna, A. (7-7-50), Assistant Commissioner of Income-Tax, New Public Office. (1785)

Venkata Rao, Calisa Bangalore, B.Sc., A. (8-5-51), No. 39, Gavipuram Extension. (1997)

Viswanathan, A. R., A. (1-10-52), with P. S. Subramania Iyer & Co., 13/1. Narasimharaja Road. (2296)

Viswanathan (S.), 24/1, Narasimharaja Road.

BAPATLA

Madhusudana Rao, Kambhammettu, G.D.A., A. (1-7-49), F. (16-8-49), Rao & Rao. (90)

Rao & Rao.

BEGUMPET (Dn.)

Krishnamurthy, C. P., B.A., A. (1-7-49), C/o The Mahaboob Shahi Kulbarga, Mills & Co. Ltd., Managing Agents, Dayaram Surajmal Lahoti. (725)

BELLARY

Balanah, Kakarla Chinna, B.Com., A. (14-10-53), with Brahmayya & Co., Kollachalam Compound. (2685)

Basanna, Havinal, B.Com., A. (16-9-53), 24, Car Street. (2669)

Brahmayya & Co., Koluchalum Compound.

Sarovar (D. V.) & Co.

Sarovar, Vasudevarao Devanahalli, G.D.A., A. (1-7-49), F. (16-8-49), D. V. Sarovar & Co. (426)

Srinivasa Rao & Govindarajan, Bangalore Road.

Srinivasa Rao, M.D., B.Com., A. (24-4-52), Srinivasa Rao & Govindarajan, Bangalore Road. (2199)

†Venkatachari, .Vankipuram Narasimhachari, A. (2-1-52), Income-Tax Officer. (2121)

BEZWADA

Brahmaiah, Munupalli, B.Com., A. (23-4-53), 18/170-A, Radha Krishna Vilas, Gandhinagar, Buckinghampet P.O. (2479)

BHEEMUNIPATNAM (Dist. Visakhapatnam)

Mahadevan, R., M.A., B.Com., A. (22-1-54), C/o Ripley & Co. Ltd. (2781)

CHAMPION REEF (Kolar Gold Fields)

Narayanan, Mandyam Dhati, B.A., A. (1-7-49), C/o The Champion Reef Gold Mines of India (K.G.F.) Ltd. (750)

CHIDAMBARAM

Balasubramanian (A.), No. 86, South Car Street.

Balasubramanian, A., A. (1-7-49), F. (17-11-53), 86, South Car Street. (1080)

CHITTOOR

Bhaskara Reddy, K. S., B.Com., A. (22-1-54), 142/14, Subedar Street. (2778)

Narasimhan (K. V.) & Co., 234/7, Gandhi Road.

Narayanaswamy, Mallichetti, B.A., A. (25-11-50), 129/14, Subedar Street. (1906)

Srinivasan, Parthasarathy, B.Com., A. (17-10-51), K. V. Narasimhan & Co., 234/7, Gandhi Road. (2090)

COCHIN

Jacob (K. U.) & Co., Bazar Road, Mattancherry.

Jacob, K. U., B.Sc., A. (1-7-49), F. (12-12-53), K. U. Jacob & Co., Bazar Road, Mattancherry. (1327)

Kurian, Karimacheril John, B.A., A. (3-6-53), C/o Volkart Brothers. (2528)

Menon & Ayyar, 4/127, New Road.

Menon, M. C., B.A., A. (1-7-49), F. (12-3-50), Menon & Ayyar, 4/127, New Road. (939)

†Parameswaran, Aiyalam Sundaram, B.A., G.D.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd. (415)

Varma, Kerala, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Varma & Varma, New Road. (393)

Varma & Varma, New Road.

Venkatanarayanan, Singakulam, B.Com., A. (1-11-51), 2/159, Bazar Road, Post Box No. 135. (2103)

COIMBATORE

Ayyengar, Kuppuswami Ramakrishna, G.D.A., A. (1-7-49), F. (28-1-50), 9/92, Ratnasabapathi Mudaliar Road, R. S. Puram P.O. (475)

Balakrishnan, G., B.A., A. (25-2-53), 5/7, Old Post Office Road. (2425)

Doraiswami, N. R., B.Com., A. (12-2-52), Doraiswami & Velayutham, 5/27, Huzur Road. (2138)

Doraiswami & Velayutham, 5/27, Huzur Road.

Gopalaiyer, Kangayam Venkatanarayanaiyer, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Saraswati Lakshmi Nilayam", 10/11, Ponnurangam Road West, R. S. Puram P.O. (129)

Gopalakrishnan, Puliyur Srinivasaraghavachari, B.A., A. (16-11-50), Premises of Bank of Baroda Ltd. (Upstairs), Big Bazar Street. (1901)

Hariachar (C. P.) & Co., 168, Telugu Brahmin Street.

Jagannathan, Annulu Naidu Rangasamy Naidu, B.Com., A. (13-8-53), 2-13/200, Pappanaicken Palayam. (2606)

Jagannathan, Melappalaiyam Sudarsanam, G.D.A., A. (1-7-49), F. (16-8-49), M. S. Krishnaswami & Jagannathan, "Sudarsanam", Ratna Sabhapati Puram Post. (180)

Krishnamoorthy, Sivar, A. (1-7-49), F. (16-8-49), No. 28, Narayandoss Jamnadoss Lay-out, Cross Cut Road. (522)

†Krishnamurthy, S., B.Com., A. (12-11-53), Kalyan Bhavan, Periasamy Road, R. S. Puram P.O. (2726)

Krishnamurti, C. S., B.Sc., A. (1-7-49), 14/38A, Oppanakara Street. (1156)

Krishnaswami & Jagannathan (M. S.), Rathnasabapathi Mudaliar Road, Rathnasabapathipuram P. O.

Kuppuswamy, Velamkanni, A. (1-6-50), Surl & Co., 8/34, Jail Road. (1751)

Mahalingam, Mahadeva, B.A., B.Com., A. (13-8-53), C/o Suri & Co., 8/34, Jail Road. (2602)

Narasimham, K. B., B.Sc. (Hons.), A. (16-4-52), 34, Telegu Brahmin Street. (2192)

Narayan, Venkataramaiyer Anantha, G.D.A., A. (1-7-49), 9/68, Sambandam Road, R. S. Puram. (84)

Pashupathy, Ranganathan, B.Com., A. (1-4-54), 25, Michaels Emporium, Big Bazar Street. (2832)

Raghavendra Rao, Palladam Nagaraja Rao, A. (1-7-49), F. (30-5-52), C. P. Harlachar & Co., "Padmalaya", Telugu Brahmin Street. (1075)

COMBATORE—(Contd.)

Rajan, Nallam Chakravarthi, G.D.A., A. (1-7-49), F. (16-8-49), 7/70-D, Jail Road. (130)

7,77711

- Ramachandran & Srinivasan, 63, Sengupta Street, Ramnagar.
- †Ramamurti, Swamimali Kalyana, B.Com., F.A.C.A., A. (1-7-49), Chief Accountant, Pykara Electricity System, Govt. Electricity Department. (1111)
- Ramaswami Aiyar, N. S., A. (1-7-49), F. (16-8-49), "Rama Bhavan", Jail Road. (883)
- Ramaswamy, Mandakolathor Subramonia, B.A., G.D.A., A. (1-7-49), C/o T. Stanes & Co. Ltd. (221)
- Ramaswamy Iyer, Mathur Sankara Iyer, A. (18-8-50), C/o T. Stanes & Co. Ltd., P.B. No. 12. (1833)
- †Rangarajan, S. K., B.Com., A. (6-3-54), A3, Agriculture College Estate, Lawley Road P.O. (2806)
- †Rathnam, K. R., B.Com., A. (23-10-52), 4/42-D, Trichy Road, Ramanathapuram. (2316)
- Sampath, N., B.Com., A. (6-2-53), Government Arts College Road. (2394)
- †Sastri, Dorbala Balagangadhara, A.S.A.A., A. (24-5-50), C/o, Tea Estates India Ltd., Race Course Road. (1740)
- Seshagirisachar, Coimbatore Hanumantachar, A. (17-4-51), 22/60, Raja Street. (1988)
- Srinivasan, Melappalayam Sudarsanam, B.A., G.D.A., A. (1-7-49), F. (16-8-49), M. S. Krishnaswami & Jagannathan, "Sudarsanam", Ratna Sabhapati Puram. Post. (434)
- Srinivasan, S., M.A., A. (21-3-52), Ramachandran & Srinivasan, 63, Sen Gupta Street, Ramnagar. (2179)
- Subbachar, Dindigul Venkatanarasimha, B.A., A. (1-7-49), F. (16-8-49), Sri Gurus Nivas, 33, Telugu Brahmin Street. (466)
- †Subbaraman, V. G., A. (30-6-52), C/o T. Stanes & Co. Ltd., Race Course. (2227)
- Subbarathnam, Kadathur Visvanatha, G.D.A., A. (1-7-49), F. (16-8-49), 23, Avanashi Road. (173)
- Subramania Aiyar, V. K., G.D.A., A. (1-7-49), F. (16-8-49), 10/31, Subramania Mudaliar Road, R. S. Puram. (432)
- Subramanyam, K. S. Ganapathy, M.A., A. (1-7-49), F. (30-4-50), 56, Sastry Road. (732)

Suri & Co., 8/34, Jail Road.

- †Thiruvenkatachari, R., A. (19-9-50), with M. S. Krishnaswami & Jagannathan, R. S. Puram Post. (1871)
- Veeraraghavan, C. V., A. (1-7-49), F. (18-7-50), 275, Raja Street. (345)
- Venkataraman, Ramaswamy, G.D.A., A. (1-7-49), F. (16-8-49), 9/85, Rathnasaba-pathi Mudaliar Road, Rathnasabapathipuram Post. (223)
- Venkatesan, T. A., B A., A. (3-3-52), C/o N. C. Rajan, 70-D, Jail Road. (2173)
- Visvanathan, Sanapparatti Venkatarama, G.D.A., A. (1-7-49), with M. S. Krishnaswami & Jagannathan, R. S. Puram P.O. (555)

CONJEEVARAM

Purushottam (B.) & Co., 464, Hodgsonpet.

COONOOR (Nilgirls)

- Balakrishna Ayyar, K. N., B.A., L.T., A. (4-7-50), "Looville". (1776)
- Subramaniam, Perumkolam Sankarasastri, A. (21-12-50), Assistant Secretary and Accountant, The United Planters Association of Southern India, "Glenview", (1923)
- Subramoney, Rama, B.A., A. (7-9-53), C/o Planters Co. Ltd. (2649)

CUDDALORE N.T.

Subramanyam, Nambiyur Sundaram Iyer, B.Com., A. (16-9-51), 9, Kothawalchavadi Street, Manjakuppam. (2076)

CUDDALORE O.T.

Krishnamoorthy, S., G.D.A., A. (1-7-49), F. (16-8-49), 27, Kalla Chetty Street. (532)

CUDDAPAH

John, Kola Henry, A. (23-3-50), 15/54, Trunk Road. (1681)

DINDIGUL

Rangaswamy Iyengar, Sitaram, G.D.A., A. (1-7-49), F. (16-8-49), S. R. Swamy & Co., No. 8, Ganapathy Agraharam. (300)

Subramanian (K.), No. 12, Gopalsamudram North Bank.

Subramanian, K., B.Com., A. (4-9-53), No. 12, Gopalsamudram North Bank. (2641)

Sundaram & Srinivasan, 173, East Car Street.

Swamy (S. R.) & Co., No. 8, Ganapathy Agraharam.

Veerasamy, R., A. (1-7-49), 20, Society Street. (1335)

ELURU (West Godavary Dt.)

Bhaskara Rao, Taduiada, B.A., A. (1-7-49), Achantavari House, Kanukolanuvari Street, Powerpeta. (973)

Bhimeswara Rao, Kolagotla, B.Com., G.D.A., A. (29-2-52), F. (2-5-52), Kolagotla & Co., Powerpeta. (2171)

Kolagotla & Co., Powerpeta.

Rao & Rao, Rama Chandra Rao Pet.

Subba Rao, Kambhammettu Venkata, B.A., A. (11-1-51), Rao & Rao. (1934)

ERODE

Ganapati (U. R.) & Co., Mangala Vilas.

Ganapati Iyer, Uttamapalayam Ramaswami, G.D.A., A. (1-7-49), F. (16-8-49), U. R. Ganapati & Co., "Mangala Vilas", Karungalapalayam Extension. (62)

Kalyanasundaram Aiyar, Vaidyanatha, G.D.A., A. (1-7-49), F. (27-6-50), 'Raja Buildings'', Chairman S. K. Chennappa Gounder Street. (977)

Parthasarathy, Nallan Chakravarthy, M.A., A. (3-12-51), N. C. Rajagopal & Co., Agraharam Street. (2116)

(Rajagopal (N. C.) & Co., Agraharam Street.

Rajngopal, Nallan Chakravarthi, G.D.A., A. (1-7-49), F. (16-8-49), N. C. Rajagopal & Co., Agraharam Street. (156)

Rajagopalan, R., A. (1-7-49), No. 18, Satyamurthy Street. (684)

Viswanathan, R., B.Com., A. (29-7-53), C/o K. A. Ramaswami Iyer, B.A., B.L., 102, Court Street. (2566)

ERNAKULAM

†Ayyar, A. S. Krishna, B.Com., A. (4-9-52), XI/34, Chittoor Road, Opp. Government Ayurvedic Hospital. (2273)

Ayyar, Krishna Ramalinga, B.A., A. (24-8-49), Menon & Ayyar, Varappan's Building, Broadway. (1581)

Ganesa Iyer (T. V.) & Co.

Ganesa Iyer, Tripunithura Veeraraghava Iyer, A. (11-10-52), T. V. Ganesa Iyer & Co. (2309)

Kailasom, A. N., B A., A. (15-9-53), C/o A. K. Narayanaier, Club Road. (2663)

Kamath, Guna Venugopal, B.Com., A. (13-8-53), Broadway. (2605)

Menon & Ayyar, Varappan's Building, Broadway.

Menon, N. Narayanan Kutty, B.A., A. (4-6-53), XIV/236, 3, Marai Lane, Chittur Road. (2531)

Nair. Kunnath Raghavan, G.D.A., A. (1-7-49), F. (22-6-50), Varma & Varma, T. D. Road. (523)

Varma & Varma, T. D. Road.

Prabhakaran, S., B A., B Com., A. (18-8-51), C/o C. D. Sridhara Prabhu, M.A., B.L., Karikkamuri Cross Road. (2053)

GUDUR

Rao, Y Gopala, B.A., A (1-7-49), F (22-6-53), (1233)

GUNTUR

Ketharaju Subba Rao & Co., 2nd Line, Brodipet.

Lakshmaiah (Ch. V.) & Co., Patnam Bazar.

shmaiah, Chimakurti Venkata, G.D.A., A.(1-7-49), F (16-8-49), Ch. V. Lakshmaiah & Co., Patnam Bazar (592) Lakshmaiah, Chimakurti

Prasad (J. L. K.) & Co., Kothapet, Opp Head Post Office.

Prasad, Jonnalagadda Lakshmi Krishna, B.Sc., A.S.A.A., A (3 Prasad & Co., Kothapet, Opposite Head Post Office (2545) A (30-6-53), J. L K.

Ramachandra Rao (P.) & Co., Arundelpet, 7th Line.

Rao, Chillara Ramakoteswara, B.Com, A (22-9-52), Rao & Nathan, Patnam Bazar. (2286)

Subba Rao, Khetharaju, BA, A (1-7-49), F (16-8-49), Ketharaju Subba Rao & Co., 2nd Line, Brodipet (707)

Subrahmanyam, Uppalury Kanakadurga, B Com, A (14-9-53) C/o M Lakshmana Rao, Income-Tax Practitioner, Main Road (2661)
Umamaheswar Rao, Vadlamani, B Sc, A (9-9-52), with P. Ramachandra Rao & Co., Arundelpet, 7th Line (2275)

GULBARGA

†Gadgil, Raghunath Govind, B.Com, A. (10-4-51), with P. S. Subramania Iyer & Co., P. K. Jajee Building, Fort Road (1984)

iNarasimhamurty, Pillutla, B Com, A (1-4-53), with B. H. Patel & Co., Humnabad Base (2456)

Patel (B. H.) & Co., Tandale Building

Subramania Iyer (P. S.) & Co., P K Jajee Building, Fort Road

HYDERABAD (Dn)

†Ahmed, Syed Muslehuddin, BA, ASAA, A (13-1-54), Singareni Collieries Co Ltd. Meher Manzil, Red Hills Accounts Officer. (2765)

Baria, Kaikhushru Eduljee, B Com, G D A, F S A A, A (1-7-49), F.(22-6-51), S. B. Billimorla & Co., Bashir Bagh Road (453)

Bhalerao, Suresh Shamraj, B Com, A (24-11-53), Rai Rayan Deodi, Bunda (2740)

Bhoj Raj, B Com, A (10-4-51), Gulzar Houz, Charkaman

Billimoria (S. B.) & Co., Bashır Bagh Road

Bohra (M. R.) & Co., 579, Station Road

Bohra, Mahomedbhoy Rasulbhoy, B Com., G D A, A (1-7-49), F (9-10-50), M R. Bohra & Co., 579, Station Road (478)

Charl, Tiruvalliangudi Ramanuja Narasimha, GDA, A (1-7-49), F (12-3-50), Room No 46, Mysore Cafe, Station Road

Dastgir (S. G.) & Co., Imperial Post Office Lane, Abid Road

Dastgir, Syed Gulam, B.Com, A (1-7-49), F (16-8-49), S. G. Dastgir & Co., Imperial Post Office Lane, Abid Road (727)

†Datta, Mahesh, MA, LLB, ASAA, IA & AS, A (1-7-49), Examiner, Office of the Accountant-General. (709)

Gopalakrishna Rao (A.) & Co., B-6-56, Sultan Bazar

Govindaraj, Srinivasa A (21-3 50), S G Raj & Co., Opposite Head Police Station, Sultan Bazar (1670)

Jagadisan U P G D A, A (1-7-49), F (16-8-49), Nataraja Iyer & Co., Abid Road, Post Box No 157. (543)

Kasiviswanadham, Nalam, B Com, A (2-3-53), A-8-31, Kachiguda Station Road. (2430)

Krishnan, A S, GDA A (1-5-50), F (1-6-51), Meghraj Bhavan, Issamia Bazar, New Chowrasta (1708)

HYDERABAD (Dn.)—(Contd.)

†Mehta, Ghanshyam Bhogilal, B.Com., A. (8-10-50), Income-Tax Officer, Office of the Commissioner of Income-Tax, Abid Road. (1876)

†Mirza, Mohd. Hamid, B.Com., A.(8-6-53), Appellate Asstt. Commissioner of Income-Tax, Income-Tax Office, Abid Road. (2533)

Mohiaddin, Mohammad Ahmed, B.A., LL.B., A.(14-9-53), A-9-53, Rajmohalla, Eden Bagh Road. (2660)

Murthy & Co., Gunfoundry Barman Building.

Murti, Rasipuram Balakrishnarao, B.Com., A. (24-8-53), R. B. Murti & Co., Ground Floor, National Indian Life Insurance Building, Residency Road. (2619)

Murti (R. B.) & Co., Ground Floor. National Indian Life Insurance Building, Residency Road.

Nataraja Iyer & Co., Post Box No. 157, Abid Road and Nataraja Villa, Himayat-nagar.

Nataraja Iyer, Angarai Sundareswara Ananda, G.D.A., A. (1-7-49), F. (16-8-49), Nataraja Iyer & Co., Abid Road, Post Box No. 157. (31)

Patel (B. H.) & Co., B-10-717, Residency Road.

Purushottam (B) & Co., No. A/8/3, Kachiguida Station Road.

Raj (S. G.) & Co., Opposite Head Police Station, Sultan Bazar.

†Raja, Bommasamudram Nagaswami, B.A., A.(25-8-53), with Nataraja Iyer & Co., Abid Road. (2625)

Rajagopal, A. N., A. (1-7-49), F. (1-4-54), Nataraja Iyer & Co., Abid Road, P.B. No. 157. (1458)

Rajaram, & Co., 97, Chirag Ali Lane.

Rajaram, Krishnaswamy, G.D.A., A.(1-7-49), F.(29-11-50), Rajaram & Co., 97, Chirag Ali Lane. (240)

†Ramadoss, Dronamraju, B.A., A.(1-7-49), C/o The Osmanshahi Mills Ltd., The Azam Jahi Mills Ltd. 159, Gunfoundry Road. (1225)

Ramanathan, A. N., A.(1-7-49), F.(24-7-52), Nataraja Iyer & Co., Abid Road, Post Box No. 157. (1145)

Rao, A. Gopalakrishna, B.Com., A. (3-10-50), A. Gopalakrishna Rao & Co., B6-56, Sultan Bazar. (1873)

Sambandamurthy, A., G.D.A., A.(1-7-49), F.(16-8-49), **Murthy & Co.**, Gunfoundry Barman Building. (639)

Sapthrushy, E., A. (1-7-49), F. (7-1-54), N. M. Swamy & Co., 18, Keshri Bulldings, Nizam Shahi Road. (1354)

Sastri, Duggirala Venkata Subrahmanya, B.Com., A. (26-5-50), with S. B. Billimoria & Co., Bashir Bagh Road. (1745)

†Shareef, Khizr Ali, G.D.A., A.(1-7-49), Chief Auditor, Co-operative Societies, B-1, 208, Chiragali Street. (299)

†Shetti, Vithal Santappa, A. (6-10-52), C/o Income-Tax Office, Special Circle. (2299)

Subrahmanyam (R.) & Co., Station Road, Nampali.

Subrahmanyam Royyuru, B.Com., A.(24-10-53), R. Subrahmanyam & Co., Station Road, Nampally. (2695)

Swamy (N. M.) & Co., 18, Kesar Building, Nizam Shahi Road.

Yousuf, Shelk Mohammed, B.Sc., A.(1-7-49), Central Bank of India Buildings, Shahrah-E-Osmani. (1123)

JALNA (Dn.)

Krishna Rao, Chembrolu, B.Com., A.(30-10-53), R. Subrahmanyam & Co. Kadrabad. (2708)

Subrahmanyam (R.) & Co., Kadrabad.

KAKINADA

Krishna Rao & Co., Sri Rukminisa Bhavanam, Venkataratnapuram. Krishna Rao, Gujjari Venkata, B.Com., A. (1-4-53), Vallabhai Street. (2453)

Krishna Rao, Kopalley, G.D.A., A.(1-7-49), F.(3-3-50), Krishna Rao & Co. Sri Rukminisa Bhavanam, Venkataratnapuram. (64)

KANCHEEPURAM

Krishnaswamy, P., M.A., A. (1-7-49), with **B. Purushottam & Co., 464**, Hodgsonpet. (894)

L* .

Purushottam (B) & Co., 464, Hodgsonpet.

KARAIKIIDI

•

Alyar & Co., "Sakthinilayan", 1st Floor, Sekkali Road (Near Kallukkatti).

Chari & Co., No. 231, Maharnombu Agraharam.

Krishnan, C., B.A., A. (2-6-51), Muthupatnam. (2010)

Kuppuswami, S., B.A., G.D.A., A (1-7-49), F. (16-8-50), Post Box No. 29, 29, Maharanombu Agraharam. (587)

Narayana Iyer (S.), Maharnombu Agraharam.

Sankaran, A. N., B.A., A. (26-4-51), Maharnombu Agraharam. (1991)

Subramanian, Rengakrishna, A. (12-11-53), No. 16, Chandrasekharapura Agraharam. (2728)

Vasudevan, S., G.D.A., A. (1-7-49), 30, Maharnombu, Agraharam. (582)

KARIIR

Krishnan, P. S., B.A., A. (1-7-49), Sri Sakhti Vilasa Vaidyasala, Srinivasapuram. (1254)

Krishnaswami, P. V., B.Sc., A. (1-7-49), F. (22-6-53), No. 8, Narasimhapuram Street. (1236)

Rajagopal (N. C.) & Co., 13, South Street.

Ramanujam (N.) & Co., Srinivasapuram.

Ramanujam, N., B.A., A. (1-7-49), N. Ramanujam & Co., Srinivasapuram. (1492)

Ramaswamy, Manavasi Rengaswami, A. (1-7-49), N. C. Rajagopal & Co., 13, South Street, (1483)

Ramiah, Harihara Iyer, B.A., A. (1-7-49), F. (9-5-52), No. 4, Pandarinathan Sannadhi Street. (1079)

Sreenivasan (N. C.) & Rajagopal (N. C.) & Co., No. 13, South Street.

KARUVATTA

Eappen, K. I., A. (2-7-51), Kochupurakal House. (2033)

U 5 41 E

KOZHIKODE

†Gopalan, Kalyanapuram, B.A., A. (1-7-49), C/o Peirce Leglie & Co. Ltd. (945)

†Joseph, Thomas, B.A., A. (1-7-49), Indian Assistant, C/o Peirce Leslie & Co. Ltd. (963)

†Kumaran, Kelath, B.A., A. (16-2-52), C/o Peirce Leslie & Co. Ltd. (2146)

Menon, Parappil Ramakrishna, B.Com., A. (16-6-52), T. K. Menon & Co., Chalapuram. (2224)

Menon, M. Krishnan Kutty, G.D.A., A. (1-7-49), "Krishna Vilas", Bilathikulam Road, P.O. Eranihipalam. (536)

Menon, Thrikandyur Karunakara, B.A., G.D.A., A. (1-7-49), F. (16-8-49), T. K. Menon & Co., Chalapuram. (435)

Menon (T. K.) & Co., Chalapuram.

Nambiyar, Kottayam Kadangote Sridharan, B.A., A. (28-3-51), with Varma & Varma, Big Bazar. (1976)

Parmasivan, Subramania, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Santhi Bhuvan", Chalapuram P.O. (67)

Subbaraman, Tarakad Ranganatha, G.D.A., A. (1-7-49), F. (16-8-49), K. K. Thampan & Co., Raman Menon Road, Chalapuram. (229)

Thampan (E. E.) & Co., Raman Menon Road, Chalapuram.

Varma & Varma, Big Bazar.

KOTTAYAM

Cheriyan & Cheriyan, Valanjar House, Chetty Street.

Cheriyan, Valanjar Kuruvilla, B.Com., A. (23-8-50), Cheriyan & Cheriyan, Valanjar House, Chetty Street. (1849)

KOTTAYAM—(Contd.)

Jacob, E. C., A. (24-3-51), Jacob & Mathew, K. K. Road. (1975)

Jacob & Mathew, K. K. Road.

†Joseph, T. V., B.Com., A. (1-7-49), Statistical Officer & Chief Accountant, The India Rubber Board. (1293)

Kuryan, V. K., A. (20-8-53), Valanjattil House. (2615)

Thampan & Co., Parael Buildings, Thirunakkara, M. C. Road.

Thampan, P. K., B.Sc., A. (22-2-54), Thampan & Co., Parael Buildings, Thirunakkara, M. C. Road. (2801)

Thomas, O., B.Com., A. (24-1-51), Near T. B. Junction. (1941)

KUMBAKONAM

†Krishnadoss, S., B.A., A. (23-4-53), C/o K. Sundaresaier, Kamakshipuram. Kullasekaranallur Post, Via Kuttalam. (2477)

Krishnaswami, J., B.A., A. (1-7-49), G. Natesan & Co., 4, Dabir Middle Street. (1323)

Narasimhan, K., B.A., A. (1-7-49), 18, Big Street. (1946).

Natesan (G.) & Co., No 4, Dabir Middle Street.

Natesan, Gopalakrishna Iyer, G.D.A., A. (1-7-49), F. (16-8-49), G. Natesan & Co., 4, Dabir Middle Street. (116)

Sundaram, Kalyana Krishnamurthy, A. (1-7-49), 15, East Iyen Street. (468)

Venkataraman, S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), S. Venkatram & Co., 22, Banadurai Sannadhi Street. (654)

Venkatram (S.) & Co., 22, Banadurai Sannadhi Street.

KURNOOL

Subrahmanyam, Kasturi, B.Com., A. (14-12-51), 13/2, Fort. (2119)

Tirumalarao, Desapandi, G.D.A., A. (1-7-49), Fort. (402)

LINGASUGAR (Deccan)

†Gundu Rao, Gulur Srinivasa Rao, G.D.A., A. (1-7-49), Chief Accountant, Hyderabad Gold Mines Co. Ltd., Hatty. (796)

MADHURAI

Adimoorthi, Dhupagunta S., B.A., A. (1-7-49), 20, Valavikkara Lane, West Chitran Street. (1437)

Ford, Rhodes, Parks & Co., Madura Mills Buildings.

Ganesan, A. K.; B.Com., A. (12-9-52), No. 11, Kakatope Street. (2279)

†Iyengar, R. A. D., G.D.A., A. (1-7-49), 29, Second Street, Shenoy Nagar, Tallakulam Post. (1204)

John (K.) & Co., 5, North Masi Street.

Krishnamoorthy, M. R., B.A., G.D.A., A. (1-7-49), F. (16-8-49), 5, West Masi Street. (348)

Nachadalingam, Arumugam, G.D.A., A. (1-7-49), F. (16-8-49), 79, Mela Chetty-Street. (177)

Narayana Iyer (S.) & Rangaswami (K. E.), 27, West Chitrai Street.

Narayanan, Sivasailam, G.D.A., A. (1-7-49), F. (16-8-49), S. Narayana Iyer & K. E. Rangaswami, 27, West Chitrai Street. (210)

Padmanabhan, S., B.Com., A. (1-7-49), Suri & Co., 183, Palace Road. (1243)

Peri Thiagraj & Co., 216, Naicker Street.

Raja, S. N. Ramakrishna, B.Com., A. (24-1-53), Sundaram & Sankaran, Y.M.C.A. Buildings. (2378)

Rajagopalan, Chakravarthi, B.Com., A. (20-7-53), C/o B. R. Chakravarthi, District and Sessions Judge of Ramnad. (2551)

Raju & Co., 417, North Masi Street.

Raju, T. S., B.Com., A. (21-8-51), Raju & Co., 417, North Masi Street. (2061)

Ram & Co., 68/5, Tamil Sangam Road.

Ramachandran (P. V.) & Co., 47-A, Pechiamman Street.

MADHURAI—(Contd.)

Ramakrishnan, N. S., BA, A (21-10 52), 166, Ramnad Road. (2314)

Rangaswami, K. E., B.Sc., A. (1-7-49), S. Narayana Iyer & K. E. Rangaswami, 27, West Chitrai Street (1287)

Sankaran, R, B Com, A (1-7-49), Sundaram & Sankaran, Y M C A Buildings. (1302)

Seshan, Ramaswamier, GDA., A (1-7-49), F. (16-8-49), 4, Chokappa Naicker Street. (261)

Sivaram (L.) & Co., 36, Khansamettu Street

Sivaram, Lakshmana, GDA. A. (1-7-49), F. (16-8-49), L. Sivaram & Co., 36, Khansamettu Street,. (214)

Sivasamban, Tiruvalam Kumaraswami, BA, BL, A (19-8-50), C/o Madura Mills Co. Ltd (1836)

†Sivasubramaniam, K., B.A., A. (1-7-49), Deputy Chief Accountant, T. V. Sundaram Iyengar & Sons Ltd., 23, Lakshminarayanapuram Agraharam. (1048)

Srinivasan, Simile Krishnaiyar, B.Com., A. (1-7-49), F. (16-8-49), No. 7, Raiji Road, Gandhinagar, Tallakulam Post. (162)

Subramanian (K.), 10, Perumal Tank Square.

Subramanian, Krishna Iyer, BA, A (1-7-49), F. (16-8-49), 10, Perumal Tank Square (413)

Subramanian, T. G., B.A., A. (20-11-51), 5, Adimoolampillai Agraharam. (2112)

Sundaram, S. Alagu, A. (1-7-49), F. (16-8-49), Sundaram & Sankaran, YMCA. Buildings (824)

Sundaram & Sankaran, YMCA Buildings

Sundaram & Srinivasan, 68, Dhanappa Mudalı Street

Suri & Co., 183, Palace Road

Thiagarajan, Peri. B Com., A (26-6-50), Peri Thiagraj & Co., 216, Naicker New Street (1769)

Venkataraman, R, A (8 8 53), Ram & Co., 68/5, Tamil Sangham Road (2592)

Venkatasubrahmanyan, S, B Com, A (20-7-53), 35, Naicker New Street (2559)

Venkatasubramanian, Narasimha, A (17-49), F (29-8-53), P. V. Ramachandran & Co., 47 A, Pechiamman Street (752)

Venkateswaran, K, A (1-7-49), 42, South Ması Street (1208)

†Venkatram, Chittur Krishna Iyer, GDA, A (17-49), F (1-6-51), Chief Accountant, Papanasam Electricity System, Tallakulam PO (914)

Yegna Ramanathan, P, B Com, A (28-8-52), No 11, Perumal Tank Street East Row (2263)

MADRAS

Abideen, I Zainul, BA A (21-3-50), A M Ubaidulla & Co, 5, Marakayya Labbai Street, Harbour Dn (1665)

†Acharya, Giyyarpuram Nadathur Anantha, B Sc., A. (20 7 53), No. 4, Ramaswami Street, Thyagarayanagar (2561)

Aiyar & Co., 183, Mount Road

Aiyar, B P Jayarama, G D A , A (1-7-49), F (18-7-50), 6, Radhakrishnan Street, Thyagarayanagar (495)

Aiyar (V. S.) & Co., No 363, Esplanade

†Amirthalingam, Nagar Sundaresa, GDA, A (1749), F. (16-8-49), "Rajasthan", No 1, Vidwan Sundara Mudali Road, Nungambakkam. (694)

†Ananthanarayana, V, GDA, A (3-9-51), No 22, Diwan Rama Iyengar Road, Vepery (2072)

Ananthanarayanan, Nurani Naganathan, A. (1-7-49), F (12-3-50), 32, Alarmelumangapuram, Mylapore (641)

Arjunan, KA, BCom, A (22-3 52), No 21, "Nandanam", Teynampet (2181)

Arunajatai, Panchapakesa, GDA, A (1-7-49), F. (21-5-51), Room No. 9A (Up Stairs), No. 22, Broadway (184)

Ashton, John, A (1-7-49), F (12-3-50), Fraser & Ross, Barrow House, 12, McLean Street, Post Box No 1352. (614)

MADRAS—(Contd.)

Ayyangar, R. Rajagopala, B.A., A. (18-5-50), 5/23, Edward Elliots Road, Mylapore. (1734)

i Ayyar, K. Sama, A. (11-10-52), Padma Nivas, 31, Ranganathan Street. (2310)

Balagangadharan, Ramadas, A. (1-7-49), F. (13-1-51), No. 2, Norton First Lane. Mandaveli P.O. (867)

Balasubramanian, Rajagopala, B.A., A. (13-11-50), 23, Venkatarama Naidu Street, Perambur. (1896)

Blenkinsop, Norman, A. (1-7-49), F. (7-7-51), Fraser & Ross, Barrow House, 12. McLean Street, Post Box No. 1352. (613)

Brahmayya & Co., Andhra Insurance Buildings, 337, Thambu Chetty Street.

Brahmayya, Parvataneni, B.A., A. (1-7-49), F. (16-8-49), Brahmayya & Co., Andhra Insurance Buildings, 337, Thambu Chetty Street, George Town. (266)

Chacko, Jacob, A. (3-11-52), Asstt. Manager (Accounts), Parry & Co. Ltd., Dare-House, P.O. Box No. 12. (2320)

Chellappa (S.) & Co., 69, Big Street, Triplicane.

Chellappa, S., A. (17-4-50), S. Chellappa & Co., 69, Big Street, Triplicane. (1699)

Chengalvaroyan, M. T., B.Com., A. (24-9-53), 66, Linghi Chetty Street. (2679)

†Choudary, Venigalla Pichaiah, B.A., B.Com (Lond.), A.S.A.A, A. (1-7-49), Accountant Member, Appellate Tribunal, 26, Sterling Road, Cathedral P.O. (1453)

Dakshinamurthy, Karra, B.A., A. (1-7-49), F. (16-8-49), Karra & Co., Narayan-Castle, 10-B, Edward Elliots Road, Mylapore. (673)

Dandeker Ganesh Mahadev, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), M. K. Dandeker & Co., 16, Moore Street. (421)

Dandeker (M. K.) & Co., 16, Moore Street, Second Line Beach.

Deavin, John, A. (1-7-49), F. (12-1-52), Fraser & Ross, Barrow House, 12, McLean-Street, P.B. No. 1352. (1092)

Desai, Vasudev Manilal, A. (1-7-49), M. K. Dandeker & Co., 16, Moore Street, G.T. (1245)

Dhanyakumar, S., G.D.A., A. (1-7-49), F. (11-11-49), I, Lakshmikantham Street. Thyagarayanagar. (644)

Doralswamy (A. R.) & Co., 117, Armenian Street.

Doraiswamy, A. R., G.D.A., A. (1-7-49), F. (16-8-49), A. R. Doraiswamy & Co., 117, Armenian Street. (505)

Fraser & Ross, Barrow House, 12, McLean Street, P.B. No. 1352.

†Ganapathiraman, Pattamadi Suryanarayanan, B.Sc., A. (22-10-53), Assistant, Internal Audit Dept., Amalgamations Ltd., Speed-A-Way Buildings, Mount Road. (2690)

Ganapathy, Venkatasubbier, B.A., A. (17-4-52), Dare House, 115-B, Mowbray's Road, Elliots Corner, Teynampet Post. (2195)

Ghouse, M. A. Mohamed, B.Com., A. (29-6-53), A. M. Ubaldulla & Co., 5, Markaya Labhai Street, Harbour Division. (2544)

Gnananandulu, Kappagantulu, G.D A., A. (1-7-49), F. (16-8-49), 34, Godown Street, George Town. (133)

†Goodwin, John Stanley, A. (1-7-49), F. (16-8-49), C/o Binny & Co. (Madras)-Ltd., Post Box No. 66. (323)

†Gopalachary, Krishnaswamy, B.A., A. (1-7-49), C/o William Jacks & Co. Ltd., National Bank of India Buildings, First Line Beach. (565)

Gopalakrishnan, Pallavaram Swaminadha, B.A., B.L., A. (1-7-49), F. (1-7-52), "Krishnas", 43, Sir Thiyagaraya Road, T'Nagar. (1106)

†Gopalakrishnan, T. S., B.Com., A. (1-7-49), 173, Lloyds Road. (1516)

Gopalakrishna Rao, Kalmadi, G.D.A., A. (1-7-49), F. (16-8-49), 20, Thambu Chetty-Street. (193)

†Gorer, Donald Solomon, A. (1-7-49), C/o Parry & Co. Ltd., Post Box No. 12. (1122)

Govinda Rajan, Anekal Ramaswamy Iyengar, G.D.A., A. (1-7-49), F. (16-8-49),. Accountant Member, Madras Sales-Tax Appellate Tribunal. (442)

Hariharan (C. S.) & Co., 289, Esplanade.

MADRAS—(Contd.)

- Hariharan, C. S., A. (1-7-49), F. (10-2-53), C. S. Hariharan & Co., 289, Esplanade. (1196)
- †Hariharan, K., B.A., G.D.A., A. (17-11-53), Director and General Manager, George Oakes Ltd., 36-D, Mount Road. (2733)
- Harshavardhana, Adipudi, G.D.A., A. (1-7-49), F. (24-11-51), V. Soundararajan & Co., Catholic Centre, Armenian Street. (1095)
- Iyer, K. Narayana, A. (1-7-49), 51, Paripurna Vinayagar Koil Street, Mylapore. (1564)
- -Jagannadham Chetty, Voora, G.D.A., A. (1-7-49), F. (12-2-50), 104, Varadamuthiappan Street. (331)
- .Jambunathan, A. N., G.D.A., A. (1-7-49), F. (16-8-49), 26, Daivasigamani Mudaliar Road, Lakshmi Puram, Royapettah. (482)
- .Jayaraman (P.) & Co., 31/228, Govindappa Naicken Street.
- Jayaraman, Ponnuswamy, B.Com., A. (22-7-50), P. Jayaraman & Co., 31/228, Govindappa Naicken Street. (1806)
- John (K.) & Co., 9, Philips Street, G.T.
- John, Kola, G.D.A., A. (1-7-49), F. (16-8-49), 2, Sullivan's Garden, Mylapore. (108)
- †Kalyana Krishnan, C. R., B.Sc., A. (1-10-52), S. A. S. Training School, Adyar Barracks, Spring Haven Road South. (2294)
- Kalyanasundaram, P., G.D.A., A. (1-7-49), F. (16-8-49), Narayana Aiyar & Co., 4, Bhagavantam Gupta Street, Thyagarayanagar. (668)
- †Kameswara Rao, Pindiprolu, A. (12-6-51), Income-Tax Officer, City Circle III. (2013)
- Kannappan, Kandaswami, B.A., A. (1-7-49), F. (12-3-50), Fraser & Ross, Barrow House, 12, McLean Street, P.O. Box No. 1352. (775)
- †Karikar, C. S. R., B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Sri Vilas", Lalithanagar, Santhome, Mylapore. (472)
- Karra & Co., Narayan Castle, 10-B, Edward Elliots Road, Mylapore.
- †Kesaviengar, Komandur, B.Com., G.D.A., A. (1-7-49), 14, Oliver Road, Mylapore. (1334)
- Krishnamurthi, Anantha, G.D.A., A. (1-7-49), F. (16-8-49), Rowe & Pal, 12, Thambu Chetty Street, G.T. (357)
- Krishnamurthy & Co., 34, Acharappan Street, G.T.
- Krishnamurthy, K. G., B.A., A. (24-11-53), No. 2, Ranganatham Street. (2741)
- Krishnamurthy, Kuchibhotla, M.A., A. (1-7-49), Krishnamurthy & Co., 34. Acharappan Street, G.T. (1493)
- Krishnamurti, Codati, G.D.A., A. (1-7-49), F. (16-8-49), B. Purushottam & Co., 2/19, Armenian Street. (92)
- †Krishnamurti, Kumbakonam Tyagaraja, G.D.A., A. (27-6-50), Shanti Bhavar, 106, Brodies Road, Mylapore. (1771)
- Krishnamurty, Tumuluru, B.Com., A. (8-8-53), 3, Brahmin Street, Alandur. (2593) Krishnan, N. C., B.Sc., A. (27-11-50), S. Viswanathan, 322/323, Linghi Chetty Street.
- (1908) †Krishnan, Thodur Madabusi, A. (24-1-53), 11. Lakshmipuram Road, Royapettah P.O. (2379)
- Krishna Rao, Coimbatore Purushotam, G.D.A., A. (1-7-49), 6, Gopalapuram Second Street, Cathedral Post. (1420)
- Krishna Rao, Palladam Kuppu Rao, A. (27-7-50), No. 1, Srinivasa Road, Thyagarayanagar. (1813)
- Krishnaswami & Jagannathan (M. S.), No. 5, Sambasivan Street, Thyagarayanagar.
- Krishnaswami, Varadhachari, G.D.A., A. (1-7-49), Raman & Sarma, 8, Ranganathan Street, Thyagarayanagar. (440)
- Krishnaswamy, M. S., A. (1-7-49), F. (22-4-50), No. 9, Jawahar Lal Nehru Street, Thyagarayanagar. (926)
- Krishnaswamy, S., B.A., A. (1-7-49), F. (11-12-50), Chief Auditor, Internal Audit Department, Amalgamations Ltd., Speed-A-Way Building, 35/5, Mount Road. (496)
- Kumbhat (B. M.) & Co., 21, China Bazar.

MADRAS-(Contd.)

Kumbhat, Basant Mal, B.Com., A. (1-7-49), F. (11-11-49), B. M. Kumbhat & Co., 21, China Bazar. (767)

Kunjitha Patham, Tiruppapuliyur Sadhu, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 25-A, Thambu Chetty Street, G.T. (150)

Kuppusamy Iyer, Krishna, G.D.A., A. (1-7-49), F. (16-8-49), Kuppuswamy & Co., Bombay Mutual Building, 323, Linghi Chetty Street. (275)

Kuppuswamy & Co., Bombay Mutual Buildings, 323, Linghi Chetty Street.

†Kurien, Vettath Abraham, B.Com., A. (1-4-54), Y.M.C.A., Royapettah. (2834)

Kuruvilla, K. G., B.A., A. (14-12-49), 334, Thambu Chetty Street. (1628)

Lakshmiah & Co., 363, Esplanade.

Lakshmiah, M., A. (12-10-50), Lakshmiah & Co., 363, Esplanade. (1884)

Lovelock & Lewes, Mercantile Bank Buildings, 1st Line Beach, P.B. No. 1720.

Madhava Rao, Ramnathpur Vasudeva Rao, G.D.A., A. (1-7-49), 6, Pithapuramnagar, Teynampet P.O. (1031)

†Mahadeva Iyer, Tarakad Subramania, G.D.A., A. (1-7-49), 28, Arunachala Achari Street, Triplicane. (574)

Mahadev (V.) & Co., 12/6, Luz Church Road, Mylapore.

Mahadevan, Vedam, G.D.A., A. (1-7-49), F. (16-8-49), V. Mahadev & Co., 12/6, Luz Church Road, Mylapore. (448)

Mallinathan, T. K., B.Com., A. (24-8-53), 2/218, Thambu Chetty Street. (2622)

Mani & Co., 5, Kondi Chetty Street.

Street.

(313)

†Mathrubutham, Lalgudi Seshasayee, B.Com., G.D.A., A. (1-7-49), No. 5, Third Street, Gopalapuram, Cathedral P.O. (456)

†Menon, Vadakepat Sankara, A. (1-7-49), C/o Shaw Wallace & Co., Ltd., P.O. Box No. 14, (1295)

Minakshisundaram, T. C., B.A., G.D.A., A. (1-7-49), F. (16-8-49), Sundaram & Srinivasan, 161, Mount Road. (474)

Mudaliar, Manicka Kandaswamy, G.D.A., A. (1-7-49), No. 4, Rajarathnam Street, Kilpauk. (273)

Naganathan, Nurani Anantanarayana, G.D.A., A. (1-7-49), F. (16-8-49), 32, Alarmelumangapuram, Mylapore. (87)

†Nagaraj. Sreenivasa, G.D.A., A. (1-7-49), C/o T.U.C.S. Ltd., 109, Big Street, Triplicane. (227)

Nagaratnam, Subbier, B.A., A. (12-6-51), C/o Curzon & Co., Mount Road. (2014) Naidu, Bhandi Bakthavatsalu, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 37, Godgwn

Naidu, Perambati Munuswami Varatharajulu, G.D.A., A. (1-7-49), F. (16-8-49), No. 4, Miller's Road, Kilpauk. (169)

Nandagopal, S., B.A., A. (16-4-52), 112, Varadamuthiappan Street. (2194)

Narasimham (G. L.) & Co., 375, Esplanade, (Opp. to High Court).

Narasimham, Gullapalli Lakshmi, G.D.A., A. (1-7-49), F. (16-8-49), G. L. Narasimham & Co., 375, Esplanade, (Opp. to High Court). (66)

Narasimhan (K. V.) & Co., 295, Thambu Chetty Street.

Narasimhan, Kasturi Varadachari, M.A., G.D.A., A. (1-7-49), F. (16-8-49), K. V. Narasimhan & Co., 295, Thambu Chetty Street. (409)

Narasimhan (R.) & Co., "Catholic Centre", No. 2, Armenian Street, G.T.

Narasimhan, Ramaswamy, B.Com., A. (28-5-51), R. Narasimhan & Co., "Catholic Centre", No. 2, Armenian Street, G.T. (2003)

Narasimhan & Sundaram, 296, Thambu Chetty Street.

Narayan & Raghavan, Chelvan Buildings, 6, Stringers Street.

Narayana Aiyar & Co., 4, Bhagvantham Gupta Street, Thyagarayanagar.

tNarayanan, Vallioor Krishnaswamy, B.A., A. (1-7-49), with Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352. (1388)

Narayanaswamy, Gopalakrishna, B.Sc., A. (16-2-52), S. Venkatram & Co., 313, Linghi Chetty Street, G.T. (2161)

MADRAS—(Contd.)

- Natarajan, Chittur Anantakrlshna Ayyar, B.A., A. (1-7-49), F. (26-5-51), D. Rangaswamy & Co., 292, Netaji Subhas Chandra Bose Road. (874)
- †Natarajan, G., M.A., A. (29-6-53), A-17, Y.M.C.A. (2543)
- Natarajan, Krishnaswami, A. (22-11-51), C/o R. Venkatram, B.A., B.L., Indian Bank Buildings, First Line Beach. (2113)
- Natarajan, R., A. (1-7-49), Accountant, Indian Mutual Life Association Ltd., 10, Mount Road. (1340)
- †Natarajan, Ramchandra, A. (1-9-50), 161, Lloyds Road, Royapettah. (1858)
- Natarajan, V., G.D.A., A. (1-7-49), F. (16-8-49), 117, Armenian Street, G.T. (454)
- Neelakantan, E. S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), Mani & Co., 5, Kondi Chetty Street. (577)
- Niyogi, Premanjan, B.Sc., B.Com., A.C.A. (Eng. & Wales), A. (1-7-49), Lovelock & Lewes, Mercantile Bank Buildings, 1st Line Beach, P.B. No. 1720. (1500)
- Padmanabhan, T. K., B Com., A. (8-9-53), Room No. B-15, Central Y.M.C.A. (2652)
- Panchanadam, Kalpathi Viswanatha Iyer, G.D.A., A. (1-7-49), F. (16-8-49), 173, Lloyds Road, Royapettah. (499)
- Pandya, Ambalal Chhaganlal, G.D.A., A. (1-7-49), F. (16-8-49), 100, Netaji Subhash Chandra Bose Road. (476)
- Parasuraman, S. A. (1-7-49), F. (9-11-53), V. S. Alyar & Co., 363, Esplanade. (1099)
- †Parameswara Rao, A. K., B.A., B.Com., A. (23-8-50), 315, Mint Street. (1848)
- Pattabhiraman, Poondi Krishna, B.A. (Com.), A. (8-8-53), 12, Appakannu Mudalf Street, Lakshmipuram, Royapettah. (2590)
- Peri Thiagraj & Co., 59, Broadway.
- Price (R. G. N.) & Co., Simpson Buildings, 202, Mount Road, P.O. Box No. 335.
- Price, Ronald Geoffrey Noel, B.Sc. (Lond.), A. (1-7-49), F. (11-9-50), R. G. N. Price & Co., Simpson Buildings, 202, Mount Road. (325)
- Purushottam (B.) & Co., 2/19, Armenian Street.
- Purushottam, Batchu, G.D.A., A. (1-7-49), F. (16-8-49), B. Purushottam & Co., 2/19, Armenian Street, G.T. (59)
- Raghavan, Gopalachari, A. (10-4-51), Narayan & Raghavan, Chelvan Buildings, 6, Stringers Street. (1979)
- Raghunathan, V., A. (1-7-49), F. (16-8-49), P. S. Subramania Iyer & Co., 30, Linghi Chetty Street. (769)
- Rajagopalacharya, M. K., A. (1-7-49), F. (16-8-49), C/o Wealth & Welfare, P.O. Box 1407. (1565)
- Rajagopalan (A. K.) & Co., 117, Royapettah High Road, Mylapore.
- Rajagopalan, Assikadu Krishnier, G.D.A., A. (1-7-49), F. (16-8-49), A. K. Rajagopalan & Co., 117, Royapettah High Road, Mylapore. (436)
- †Rajagopalan, Srinivasayyar, G.D.A., A. (1-7-49), 42, Ramaswami Street, G.T. (549)
- Rajagopalan, Tiruvadi Swaminatha, M.A., G.D.A., A. (1-7-49), F. (16-8-49), Aiyar & Co., 183, Mount Road. (165)
- Rajam Aiyar, R. N., A. (1-7-49), F. (16-8-49), 20, East Mada Street, Mylapore. (10)
- †Rajam, S., G.D.A., A. (27-2-51), C/o Murray & Co., 5, Thambu Chetty Street. (1962)
- Rajamani, Karuppathur Ramasubramaniam, B.Com., A. (31-7-53), 16, Coats Road. (2580)
- Rajanna, Bodapati, G.D.A., A. (1-7-49), F. (16-8-49), 3, Thambu Chetty Street. (607)
- Rajaram (V.) & Co., Saifee Manzil, No. 20, Armenian Street.
- Rajaram, V., A. (1-7-49), F. (22-6-50), V. Rajaram & Co., Saifee Manzil, No. 20. Armenian Street. (934)

MADRAS—(Contd.)

†Rajaraman, V., B.Com., A. (30-10-53), Saifee Manzil, 20, Armenian Street. (2705) Ram & Co., 180, Anna Pillai Street.

†Ram, Krishnaier, B.Sc., A. (2-6-51), Additional Personal Assistant to the Commissioner of Income-Tax. (2011)

†Ram, V. Sethu, B.A., A. (23-9-52), S.A.S. Apprentice, Adyar Barracks, Springhaven Road (South). (2289)

Ramachandra Ayyar, H., B.A., A. (1-7-49), F. (21-11-52), C/o Prithvi Insurance Co. Ltd., 364-366, Netaji Road. (1047)

Ramachandra Iyer, T. S., M.A., A.S.A.A., A. (1-7-49), No. 39, Alamelumanga-puram, Mylapore. (1462)

Ramachandra Rao (P.) & Co., No. 87, Lloyds Road, Cathedral P.O.

Ramachandran, Alagari Narayana, G.D.A., A. (1-7-49), C/o Chandra Foundries Ltd., 55, Basin Bridge Road, Washermanpet. (1040)

Ramachandran, D., B.Sc., A. (1-7-49), F. (11-12-50), Suri & Co., Second Floor, 19, Stringer Street, Loane Square, Broadway, P.O. Box 1354. (773)

†Ramaiah, A. K., B.A., G.D.A., A. (1-7-49), 27, Venkatarangam Pillai Street, Triplicane. (719)

Ramakrishna (V. M.) & Co., 118, Armenian Street.

Ramakrishna, Vemur Masilamani, A. (1-7-49), F. (1-9-51), V. M. Ramakrishna & Co., 118, Armenian Street. (1065)

†Ramakrishnan, Rajagopala Iyer, A. (1-7-49), C/o Easun Engineering Co. Ltd., 5-7, Second Line Beach. (905)

Ramalingam, Chatta, G.D.A., A. (1-7-49), F. (16-8-49), 19, Venkatachala Mudali Street, Park Town. (811)

†Ramamurthy, Anthey, A. (14-1-53), Indian Assistant, Gordon, Woodroffee & Co. (Madras), Ltd., 1/21, North Beach Road, P.O. Box No. 42. (2355)

Raman & Co., 12/13, Angappa Naick Street, Top Floor.

Raman & Sarma, 8, Ranganathan Street, Thyagarayanagar.

Ramanathan (K.) & Co., 20, Third Street, Gopalapuram, Cathedral P.O.

Ramanathan, K., B.A., A. (1-7-49), F. (8-4-52), K. Ramanathan & Co., 20, Third Street, Gopalapuram, Cathedral P.O. (1124)

Ramanathan, Mahendramangalem Kuppuswami Iyer, B.A., A. (23-7-53), 103, Big Street, Triplicane. (2565)

Ramanathan, N. S., B.Com., A. (1-7-49), No. 4, Tank Road. (1486)

Ramanujam, Komandur, B.A., A. (25-7-50), "Santhi Graham", 66, Lake View Road, West Mambalam. (1811)

Ramanujan, K. R., B.Sc., A. (1-7-49), "Santi Niketan", 9, Sivaprakasa Mudaliar Road, Thyagarayanagar. (1482)

Ramaratnam, Venkatarama, G.D.A., A. (1-7-49), 7-A, Abirramapuram, 4th Street, Teynampet Post. (284)

Ramasubba Aiyar, Alvarkurchi Venkatasubbaiyar, B.A., G.D.A., F.S.A.A., A (1-7-49), F. (20-4-50), No. 363, Esplanade. (80)

Ramasubramanian, K. B., B.A., A. (1-7-49), F. (20-11-53), Raman & Co., 12/13, Angappa Naick Street, Top Floor. (1320)

†Ramaswamy, Ananthakrishna, A. (20-8-52), 36, Big Street, Triplicane. (2247)

Ramaswamy, Cadambi Venkatachar, M.A., G.D.A., A. (1-7-49), F. (16-8-49), Y.M.I.A. Building, Armenian Street. (291)

Ramaswamayya, Yanamandram, G.D.A., A. (1-7-49), F. (16-8-49), Yanamandram House, 4, Lake View Road, Mambalam, Thyagarayanagar Post. (168)

Ranganathan (M. C.) & Co., 291, Linghi Chetty Street.

Ranganathan, Maddoor Coomandoor, A. (1-7-49), F. (16-8-49), M. C. Ranganathan & Co., 291, Linghi Chetty Street, G.T. (762)

Ranganathan, Soundararaja, G.D.A., A. (1-7-49), F. (16-8-49), 2, Kondi Chetty Street, George Town. (139)

Rangaswami, D. V., A. (1-7-49), F. (9-5-52), P. Ramachandra Rao & Co., No. 87, Lloyds Road, Cathedral P.O. (1078) MADRAS--(Contd.)

Rangaswamy (D.) & Co., 292, Netaji Subhas Chandra Bose Road.

Rangaswamy, D., A. (7-9-50), D. Rangaswamy & Co., 292, Netaji Subhas Chandra Bose Road. (1863)

†Rangaswamy, Thiruvellore Thattai, M.A., A. (24-9-49), Accountant, Standard Vacuum Oil Co., Post Box No. 115. (1602)

Rao, P. Gopalakrishna, B.Sc., A. (26-9-49), 20, Thambu Chetty Street. (1607)

Rao (S. S.) & Co., 7, Kondi Chetty Street.

†Ratnam, Avanasi Ramanatha, B.Com., A. (22-10-53), 16, Pinjala Subramaniam Road, T'Nagar. (2691)

Reddy, C. Chandrasekhara, G.D.A., A. (24-6-50), F. (22-8-50), V. Rajaram & Co., Saifce Manzil, No. 20, Armenian Street. (1772)

Rowe and Pal, 12, Thambu Chetty Street.

Sadagopachari, Krishnamachari, B.A., A. (1-7-49), F. (1-6-50), Suri & Co., 2nd Floor, 19, Stringer Street, Loane Square, Broadway, P.B. No. 1354. (903)

Sambamurthi, Balakrishna, B.Com., A. (18-9-52), No. 4, First Street, Abhiramapuram, Teynampet P.O. (2282)

†Sambamurti, Melakkaveri Natesa Iyer, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Accountant Member, Income-Tax Appellate Tribunal, Madras Bench, 17, Rajaratnam Street, Kilpauk. (215)

Sambasiva Ayyar, Ayalur Krishna Iyer, A. (1-7-49), F. (11-12-50), R. G. N. Price & Co., 202, Mount Road, P.O. Box No. 335. (987)

Sampath Kumaran & Co., Purushottam Buildings.

Sampath Kumaran, P. T., A. (4-4-50), Sampath Kumaran & Co., Purushottam Buildings. (1692)

†Sampathkumaran, S., B.Com., A. (24-11-53), with **Suri & Co.**, 19, Stringer Street, Loane Square, Broadway. (2742)

Sankaran, Natesa, G.D.A., A. (1-7-49), F. (16-8-49), Sankaran & Raman, National Insurance Buildings, Esplanade. (310)

Sankaran & Raman, National Insurance Buildings, Esplanade.

†Santhanam, V., B.Com., A. (17-11-51), with Lovelock & Lewes, Mercantile Bank Building, 1st Line Beach, P.B. No. 1720. (2110)

Sastri, Chavali Subrahmanya, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Sastri & Shah, 15, Armenian Street. (8)

Sastri & Shah, 15, Armenian Street.

Sathiamurthy, Y., B.Com., A. (26-7-52), **Peri Thiagraj & Co.,** 59, Broadway. (2237)

†Seshadri, Sekharipuram Subrahmanya, B.A., A. (19-10-51), 6, Conran Smith Road. (2092)

Shankar, D. N., B.A., A. (1-7-49), F. (12-1-52), 23, Sullivan Garden Street, Mylapore. (1084)

Shankar (G. V. N.) & Co., 37/38, Thambu Chetty Street, George Town.

†Shetty, M. Prathap Chandra, A. (1-7-49), C/o Glaxo Laboratories (India) Ltd., 167, Broadway, P.B. No. 108. (1214)

Sivabhogam (Miss) R., B.A., A. (1-7-49), F. (17-6-50), 15, Armenian Street. (512)

Sivaramakrishnan, Ayalur Krıshnan, A. (1-7-49), F. (12-3-50), Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352. (960)

†Sivaramakrishnan, Nallepilli Parameswara Iyer, A. (1-7-49), No. 43A, Gollavar Agraharam Road. (662)

Sivasubramanian, N., B.A., A. (28-8-51), 4/12, Grama Street, Nungambakkam, Cathedral P.O. (2069)

Soundararaja Ayyangar, Valayakaranai, B.A., G.D.A., A. (1-7-49), F. (16-8-49), V. Soundararajan & Co., Catholic Centre, Armenian Street. (414)

Soundararajan (V.) & Co., Catholic Centre, Armenian Street.

†Sreenivasan, Malur Doraiswamy, A. (1-7-49), F. (1-12-51), Chief Accountant, Prithvi Insurance Co. Ltd., Post Box No. 76. (923)

MADRAS—(Contd)

- Srinivasan, Dharmarajaiyer, M.A., A. (26-4-51), Sup-rintendent, Commercial Audit Wing, Office of the Accountant General (1992)
- Srinivasan K V, BSc GDA A (1-7-49) F (16-8-49) 29 Mount Road (497)
- Srinivasan, R., B.A., A. (1-7-49), F. (16-8-49), Swami & Vasan, Purushottam Buildings 1st Floor Mount Road (854)
- Siinivasai aghavau, Auanthakii shnapuram Narayanaiyengai, A (17-49) F (168-49) No 3 Gopala Krishni Road, Phyagaiayanagar (99)
- Srifamulu, Chadalayada, B.Com., A. (9-2-53), 54, Gengu Reddi Road, Egmore. (2399)
- Subbarama Iyer Kızakkencherry Najayanap-ttar GDA A (17-49) F (168-49) Sundaram & Simiyasan, 161, Mount Road (188)
- Subbaraman, S, BA, GDA, A (1-7-49), F (16-8-49), Sankaran & Raman, National Insurance Buildings, Esp. 111, 126 National Insurance Buildings, Esp. 111, 196 Subbarama Raju, Tharimana, BA, A. (11-11-49), 11, Kumarappu Mudali Street,
- Nungambakkam. (1615)
- Subramania Iver (P. S.) & Co., 30 Lingha Chetty Str et
- Subramania Ivei Pappakkudi Samu Sastrigal BA GDA A (1-7-F (16 8-49) P S Subramania Iver & Co. 30, Lingha Chetty Street (54)
- †Subiamaniam, K. M., I.A. & A.S. A. (1-7-49), Chief Auditor, Southern Railway. (303)
- Subramaniani, M. A. (1-7-49), Sundaram & Srinivisan, 161, Mount Road
- †Subramanian, C. S., A. (1-7-49), 17, Thandayachari Street, Purasawakam. (1250)
- Subramanian, K. R., G.D.A., A. (1-7-49), F. (16-8-49), 3/4, Godown Street (616) Subramanian, Mahadanapurain Radhakirishna, A (1-7-49), with Sastri & Shah, 15, Armenian Street. (873)
- Subramoney, Ramanatha, B Sc. (Hons.), A. (2-4-52), Mani & Co., No. 5, Kondi Chetty Street (2183)
- Sundaram, Arumugamangalam Yagnamier, MA, A (1-7-49), F (4-9-52), A. Y. Sundram & Co., 189-B, Mount Road (635)
- Sundaram, M. B., A. (1-7-49), F. (16-8-49), 296, Thambu Chetty Street (908)
- Sundaram & Srinivasan, 161, Mount Road
- Sundaram, S, BSc, A (1-7-49), 14, Kalpagambal Nagar, Oliver Road, Mylapore. (1279)
- †Sundaram, V. M., B.Com., A. (20-9-51), 20, Rangiei Street, Thyagarayanagar (2079)
- Sundram (A. Y.) & Co, 189-B Mount Road
- Suri & Co., 2nd Floor, 19, Stringer Street, Loane Square, Broadway, PO Box 1354 Suryanarayana Iyer, Subbuswami Iyer, GDA, A (1749), F (16-849), Suri & Co., 2nd Floor, 19, Stringer Street, Loane Square, Broadway, PO Box 1354. (9)
- Suryanarayana Rao, Sriramagiri, BA, A (1-7-49), F (25-5-50), S. S. Rao & Co., 7, Kondi Chetty Street (671)
- †Suryanarayanan, A, MA, A (11-10-50), 173, Lloyds Road
- Swami & Vasan, Purushottam Buildings, Mount Road
- Swaminathan, M. S., B.A., A. (18-5-50), 15, Tanjore Road, Thyagarayanagar (1732)
- Swaminathan Srinivasa, GDA A (1-7-49), F (16 8-49) 369, Esplanade, GT (117)
- Syed, M Mohamed, BA, A (1-4-53), 284, Linghi Chetty Street (2466)
- Thomas (V. M.) & Co., 66, Catholic Centile, Armenian Street
- Thomas, V. M., B.Com, A. (5-2-54), V. M. Thomas & Co., 66, Catholic Centre, (2789)Armenian Street
- Thulasi Ram & Co., 94, Nyniappanaickan Street.
- Thulasiram, Thirukkonda Rama BA A (1-7-49), F (1-4-53), Thulasi Ram & Co., 94, Nyniappanaickan Street (1202)

MADRAS—(Contd.)

- Ubaidulla (A. M.) & Co., 5, Markaya Labbai Street, Harbour Dn.
- Ubaidulla, A. Mohamed, G.D.A., A. (1-7-49), F. (16-8-49), A. M. Ubaidulla & Co., 5, Markaya Labbai Street, Harbour Dn. (288)
- †Unni, Cheeran Ipe, B.Sc., A. (29-2-52), C/o The Indian Oxygen & Acetylene Co. Ltd., 7-A, Vaidyanatha Mudalı Street, Tondlarpet (2170)
- †Upadrasta, Venkata Krishnayya, B.A., LL.B., A.S.A.A., A. (1-7-49), F. (16-8-49), Member, Madras Sales-Tax Appellate Tribunal, 49, First Main Road, Gandhinagar, Adyar. (255)
- Vaidyanathan, G., M.A., A. (1-7-49), F. (9-5-52), G. V. N. Shankar & Co., 37/38, Thambu Chetty Street, G.T. (1100)

Vaithisvaran & Co., 2/105, Armenian Street.

- Vaithisvaran, Terizhandur Ramaswami, G.D.A., A. (1-7-49), F. (16-8-49), Vaithisvaran & Co., 2/105, Armenian Street. (373)
- Vanchinathan, S. T., B.Com., A. (23-4-53), Ram & Co., 180, Anna Pillai Street. (2476)
- Varahan, Thirucheri Rangaswamy Srinivasa, B.Sc., A. (11-10-52), 296, Linghi Chetty Street, G.T. (2304)
- Vasudevan, L. N., B.Com., A. (14-1-53), Room No. 3, Y.M.I.A., 9 Armenian Street. (2356)
- Vedam & Co., 5/6, Luz Church Road, Mylapore.
- Veeraraghavan, N. N., A. (1-7-49), F. (16-8-49), P. S. Subramania Iyer & Co., 30, Linghi Chetty Street. (682)
- Venkatachari, Thirumalai Anandan Pillai, B.Com., A. (14-10-53), 13, Motilal Street, T'Nagar. (2686)
- Venkatakrishnan, V., B.Com., A. (29-6-53), 53, Lloyds Lane, Royapettah. (2541)
- †Venkataraman, M., B.Sc., A. (1-7-49), with Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352. (1009)
- Venkataraman, M. S., B.A., A. (1-7-49), with Alyar & Co., 183, Mount Road. (1506)
- †Venkataraman, Nallampatti Ramakrishna, B.A., A. (5-12-52), Accountant, The Mysore Fertiliser Corporation, 31-A, North Beach Road. (2338)
- Venkataraman, R., A. (16-11-50), Sundaram & Srinivasan, 161, Mount Road. (1899)
- Venkataraman, S., A. (21-9-49), 20, Second Line Beach. (1598)
- Venkataraman, Subbuswamy. B.Sc., G.D.A., A. (1-7-49), F. (1-6-50), Suri & Co., 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P.O. Box 1354. (900)
- †Venkataraman, Sundaresa, M.A., A. (1-7-49), Chief Accountant, Madras Electricity System, 157, Mount Road. (687)
- †Venkataraman, T. M., B.Com., A. (20-7-53), C/o Y.M.I.A., Mylapore. (2560)
- Venkataraman, Vedam, A. (1-7-49), F. (14-9-53), Vedam & Co., 5/6, Luz Church Road, Mylapore. (1290)
- †Venkataraman, V. N., B.Sc., A. (20-11-52), S.A.S. Apprentice, Office of the Accountant General, Madras, Adyar Barracks. (2331)
- Venkataraman, Viswanatha, A. (18-8-50), C/o The Crompton Engineering Co. (Madras) Ltd., P.B. No. 205, Second Line Beach. (1827)
- Venkatasubbiah Naidu, Kondrou, G.D.A., A. (1-7-49), F. (16-8-49), 10, Mount Road. (258)
- Venkatesan, Ramanathan, B.A., G.D.A., A. (1-7-49), F. (12-3-50), Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352. (351)
- Venkateswaran, M., B.Com., A. (11-2-54), 6, Adam Street, Mylapore. (2796)
- Venkatram (S.) & Co., 313, Linghi Chetty Street, G.T.
- Venkatramanan, M. R., B.Com., A. (16-9-53), with R.G.N. Price & Co., 202, Mount Road. (2672)
- Victor David, K. J., B.Com., A. (23-3-50), 2, Sullivan's Garden, Mylapore. (1682) Vijayaraghavan (P. B.) & Co., 37, Errabalu Chetty Street.

MADRAS—(Contd.)

SEC. 1] " '

- Vijaya Raghavan, P. B., MA., A. (21-1-50), 12A, Rajendra Prasad Street, West Mambalam. (1648)
- Visvanathan, E. D., B.A., G.D.A., A. (1-7-49), F. (16-8-49), M. K. Dandeker & Co., No. 16, Moore Street, Second Line Beach. (554)
- Visvanathan, Thiruvarambur Subramania, G.D.A., A. (1-7-49), 3, Renganathan Street, Thyagarayanagar. (112)
- Viswanathan, K. S., B.Sc., A. (17-6-53), 7, Mowbrays Road. (2535)

Viswanathan (S.), 322/323, Linghi Chetty Street.

- Viswanathan, Sellakrishna, G.D.A., A. (1-7-49), F. (16-8-49), S. Viswanathan, 322/323, Linghi Chetty Street. (185)
- Viswasaratnam, Major Kola, B.A., A. (1-7-49), F. (16-8-49), 2, Sullivan's Garden, Mylapore. (652)
- Vyas, Ratilal P., A. (1-7-49), No. 16, Moore Street, G.T. (1284)
- †Wonfor, Herbert Ison, A. (1-7-49), C/o Parry & Co., Ltd., Post Box No. 12. (249)
- MANAMADURAI (Ramnad Dist.)
- Sarma, Ganapathy Ramachandra, G.D.A., A. (1-7-49), F. (16-8-49), 2/103, West Bank. (34)

MANDYA

Muthuswamy, Krishnaswamy Iyer, G.D.A., A. (1-7-49), Accountant, The Mysore Sugar Company Ltd. (236)

MANGALORE

- †Basri, K. Nagappa, B.A., A. (1-7-49), General Manager & Secretary, The Karnataka Bank Ltd., P.B. No. 113. (1167)
- Hegde, Palli Mahabala, G.D.A., A. (1-7-49), F. (16-8-49), Kodialbail. (46)
- Herbert, Dicksy Saret, B.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd. (1184)
- Krishna Rau, Mundkur Srinivas, A. (1-7-49), F. (16-8-49), Kodialbail Church Road. (890)
- Mohan, Balebail, B.Com., A. (4-10-52), C/o Mrs. B. Dasannachar, Pentlandpet.
- Nayak, Ullal Varadaraja, B.A., A. (26-9-49), Car Street. (1608)
- Ranganathan, Sambasiva, B.A., G.D.A., A. (1-7-49), F. (26-1-50), Post Box No. 17, Kodialbail. (262)
- Rao, Adige Umanath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Canara High School Road, Kodialbail Post. (353)
- Rao, Koikude Babu, B.A., A. (31-7-53), Kodialbail. (2577)
- Rao, Padamannur Krishna, B.A., B.Com., A. (19-3-53), "Pushpa Vihar", Bunt's Hostel Road, Kodialbail. (2442)
- Shantharam Rao, Bagade, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Nandigudda Road. (338)
- Shetty, Kandavar Thimmappa, B.A., A. (1-7-49), Mahatma Gandhi Road. Kodialbail. (1331)
- Shetty, V. Monappa, B.A., A. (1-7-49), E.A. Pais Building, K.S. Rao Road. (1456)

Verghese (C. P.) & Co., Falnir Road.

Verghese, Cheruvathoor Poulose, M.A., B.L., A. (1-7-49), F. (18-7-50), C. P. Verghese & Co., Falnir Road. (990)

MASULIPATAM

Eswar (B. V.) & Co., Kusum Vihar, Pattaramannapet.

Raju (P. V. S.) & Co.

- Subba Raju, Pasupaity Venkata, G.D.A., A. (1-7-49), F. (16-8-49), P. V. S. Raju & Co. (734)
- Venkateswarlu, Bhagavathula, G.D.A., A. (1-7-49), F. (16-8-49), B. V. Eswar & Co., Kusum Vihar, Pataramannapet. (618)
- MAYURAM (Tanjore Dt.)
- Ayyar, M. R. Balasubrahmanya, A. (1-7-49), 12, Vellalar Sannadhi Street. (1563)

METTUR-DAM (Salem Dist.)

†Rajagopalan, V., B.A., A. (23-12-50), Chief Accountant, Mettur Electricity System. (1925)

MYSORE

Ananthapadmanabharao, H. N., A. (22-6-51), 1983, Kothwal Ramiah Street, Shivarampet. (2028)

Rao, G. Lakshmana, B.Com., A. (13-2-53), 192/3, Behind Central Police Station. (2409)

Srikantiah, Hiresave Venkatarangiah, B.A., LL.B., B.Com., A. (8-9-53), 2647, V. V. Mohalla. (2650)

NAGAPATTINAM

Varadarajan, Sadagopan, B.Sc. A (31-10-51), 47, Nanayakara Street. (2099)

NAGERCOIL

†Subrahmani, S. Sankara, B.Sc., A. (30-6-52), C/o P. N. Sankara Iyer, Retired Asstt. Commissioner of Excise. (2226)

NANDED

Patel (B. H.) & Co., Station Road.

†Purohit. Nilkanthral Balkrishna, B.Com., A. (22-1-53), with B. H. Patel & Co., Station Road. (2367)

NELLORE

Janakiraman, Panchagnula, B.Com., A. (4-8-53), 235, Danduvani Street. (2587)

Ramachandriah, Vedam, G.D.A., A. (1-7-49), F. (16-8-49), 55/A, Trunk Road. (423)

Ramanayya, Duggisetty Venkata, B.A., A. (7-11-51), W 5/164, Arunachalam Street, Stonehousepet. (2106)

OORGAUM

†Ramachandra, Cype Ramalya, B.A., A. (21-3-50), Assistant Accountant, K. G. F. Electricity Department. (1658)

Ramakrishna, S., B.A., A. (16-9-51), Assistant Accountant & Cashier, Nundydroog Mines (K. G. F.) Ltd. (2077)

Srinivasan, R., A. (1-7-49), Accountant, John Taylor & Sons (India) Ltd. (1351)

OOTACAMUND

Rao, Venkoba Ranganatha, A. (31-10-53), Commercial Road. (2709)

Sundaram, Ramamurti Halasya, M.A., A. (1-7-49), Claymont Cottage. (1227)

PALAI

Mathew, N. J., B.Com., A. (24-10-53), C/o The Palai Central Bank Ltd. (2694) Sriniyasa Iyer, Sankaranarayana, M.A., A. (13-3-51). (1971)

PALGHAT

Ramachandra Iyer, G. S., G.D.A., A. (1-7-49), F. (16-8-49), Kalapathi P.O. (306)

Seshadri, Mathur Sankarayyar, B.A., G.D.A., A. (1-7-49). F. (16-8-49), Mathur Agraharam. (100)

Sivaramakrishnan, Chathapuram Subramania, G.D.A., A. (1-7-49), F. (16-8-49), Old Kalpathy. (134)

PARUR (North)

Abraham, Maliekal Chacko, B.Com., A. (23-4-53), Market Road. (2482)

Titus, M. K., B.Sc., A. (20-4-53), Muttathottil House. (2472)

POLLACHI (Coimbatore Dt.)

machandran, S., A. (1-7-49), **Ramachandran & Srinivasan, 14,** Bhavan Shankar Rao Street. (589)

Ramachandran & Srinivasan, 14, Bhavani Sanker Rao Street.

PRODDATUR (Cudáapah Dt.)

Balaramaiah, Chitirala, B.Com., A. (1-4-53), 14/220, Main Bazzar. (2454)

Narasimha Rao, Narkadamilly Lakshmi, G.D.A., A. (1-7-49), F. (16-8-49), B. Purushottam & Co., Audit House, Gandhi Road. (556)

Purushottam (B.) & Co., Audit House, Gandhi Road.

PUDUKOTTAI

Sec. 11

Charl & Co., "Balachandra", 3, Arantangi Road.

Krishnamurthy, Lalgudi Subramanian, B.Sc., A. (21-10-52), Chari & Co., 3, Arantangi Road. (2313)

Natarajan, Subramania, A. (1-7-49), Charl & Co., 3, Arantangi Road. (295)

Santhanam, T. M., B.A., A. (16-10-50), S. Sundaresan & Co., 55, East Second Street. (1885)

Sundaresan (S.) & Co., 55, East Second Street.

Sundaresan, S., M.A., A. (31-8-49), S. Sundaresan & Co., 55, East Second Street. (1589)

Swaminathan, Krishnaswamy, A. (1-7-49), Charl & Co., 3, Arantangi Road. (257)
Varadachari, A., B.A., A. (24-1-51), Charl & Co., "Balachandra", 3, Arantangi Road. (1943)

QUILON

John, M. C., B.A., A. (3-6-53), Tharien & John, Beach Road. (2526)

†Parameswaran, P. Ramakrishna, B.A., A. (8-12-52), Manager, 'The United Commercial Bank Ltd., Hospital Road, (2339)

Tharien, Jacob, A. (19-6-51), Tharien & John, Beach Road. (2024)

Tharien & John, Beach Road.

RAICHUR

Subramania Iyer (P. S.) & Co.. Loharwadi Road.

Subramanian, P. K., A. (9-9-52), with P. S. Subramania Iyer & Co., Loharwadi Road. (2276)

RAJAHMAHENDRAVARAM

†Jayaraman, Aringundram Ponnuswamy, B.A., I.A.S., A. (1-7-49), Sub-Collector. (1515)

Kameswara Rao, Dronamraju, B.A., G.D.A., A. (1-7-49), F. (13-10-49), Gopalaswamy Temple Street. (103)

†Mukhalingeswara Rao, K. S. V., B.Com. (Hons.), B.L., A. (1-7-49), C/o Indian Leaf Tobacco Development Co. Ltd. (1115)

Ramachandra Rao, Kuchimanchi, G.D.A., A. (1-7-49), F. (16-8-49), Innispet. (387)

Rao & Co., "Sitampeta".

Sarma & Co., Aryapuram.

Sarma, Viswanadham Bhascara Rama, G.D.A., A. (1-7-49), F. (16-8-49), Sarma & Co., Aryapuram. (98)

†Subba Rao, Nanduri, B.Com. (Hons.), A. (12-11-53), Nanduri Vari House, Seethampeta. (2730)

Venkatrao, Ponangi, G.D.A., A. (1-7-49), F. (16-8-49), Rao & Co., Sitampeta. (906)

RAJAPALAYAM

Krishnan, M., B.A., A. (16-2-52), Sundaram & Sankaran, Commercial Bank Buildings. (2148)

Sundaram & Sankaran, Commercial Bank Building.

SALEM

Jagadesan, B., B.Com., A. (24-10-53), 6, Sahadevapuram. (2699)

Kesavan, S. V., B.A., A. (1-7-49), Kesavan & Viswanathan, 243/645, Car View. (1439)

Kesavan & Viswanathan, 243/645, Car View.

Natarajan, P., A. (1-7-49), F. (16-8-49), 1st Agraharam. (670)

kajagopal (N. C.) & Co., Sahadevapuram Extension.

SALEM—(Contd.)

Rajaratnam Chetty, Kannandahalli V., G.D.A., A. (1-7-49), F. (16-8-49), 59, 1st Agraharam. (418)

Ramaswami, R., B.A., A. (1-7-49), Cherry Road. (1077)

Sankaran, G., G.D.A., A. (1-7-49), F. (16-8-49), 22, Swarnambigai Agraharam. (305)

Sankararaman, T. S., B.A., A. (11-10-52), 43, Town Railway Station Road. (2307) Sarangapani, K. R., B.A., A. (20-2-51), Main Road, Shevapet. (1958)

Soundararajan, Vengarai Varadaraja Aiyangar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Sri Nilayam", North Marvaneri Extension. (483)

Subramaniam (N. V.) & Co., 29, Mettu Srinivasa Street.

Subramanyan, N. V., B.A., G.D.A., A. (1-7-49), F. (13-10-49), N. V. Subramaniam & Co., 29, Mettu Srinivasa Street. (623)

Sundararajan, Nallan Chakravarthy, A. (24-2-51), N. C. Rajagopal & Co., Saha-devapuram Extension. (1961)

Velayutham, K., B.A., A. (4-2-53), C/o K. Subbaraya Gounder, Raja Gounder Extension. (2390)

Venugopal, S., B.Sc., A. (2-1-53), 21, Dr. Ramanathan Road. (2347)

Viswanathan, V., A. (1-7-49), Kesavan & Viswanathan, 243/645, Car View. (1408) SECUNDERABAD (Dn.)

Anandam (M.) & Co., 6549, Kingsway.

Anandam, Mamidipudi, B.A., A. (1-7-49), F. (1-12-50), M. Anandam & Co., 6549, Kingsway. (858)

Brahmayya & Co., 8138, Kingsway, Keyes Recreation Rooms.

Chandrasekharan, Kaduhanoor Kumaraswamy, B.Com., A. (1-7-49), F. (11-11-49), Sekhar & Co., 6827, Market Street. (937)

Desai, Chandrakant Maganlal, B.Com., A. (13-11-59), Chief Accountant, The Dewan Bahadur Ramgopal Mills Ltd., Tank Road. (1897)

†Jayaraman, C., B.A., A. (21-1-50), Best & Co., Ltd., Post Box No. 41. (1647)

Madhava Rao (V. K.) & Co., 6540/D, Market Street.

Madhava Rao, Velore Kista Rao, A. (1-7-49), F. (26-10-50), V. K. Madhava Rao & Co., No. 6540/D, Konary Blocks, Market Street. (1015)

Mahalingam & Co., 6642/2, Rashtrapathi Road.

Mahalingam, Vaidyanatha, G.D.A., A. (1-7-49), F. (5-12-52), Mahalingam & Co., 6642/2, Rashtrapathi Road. (315)

†Maloor, Rama Krishna, B.A., G.D.A., A.S.A.A., A. (1-7-49), 260, Marredpally, (329)

Muthuswamy, Narayanaswami Aiyar, B.A., A. (1-7-49), F. (20-11-50), N. M. Swamy & Co., No. 7, General Bazar, Opp. to Chitra Talkies. (868)

Narasimhan, Appukkudal Venkatasubbier, B.A., A. (1-7-49), F. (11-11-50), P. S. Subramania Iyer & Co., 51, James Street. (551)

Nataraja Iyer & Co., Bansilalpet, Kingsway.

Parakh, Jehangir Shapurji, B.A., A. (8-9-50), Chief Audit Officer, Indian Airlines Corporation, Line 5, Begumpet Airport. (1866)

Ramachandra Rao (P.) & Co., Kingsway.

Ramachandra Rao, Pottury, B.A., G.D.A., A. (1-7-49), F. (16-8-49), P. Ramachandra Rao & Co., Kingsway. (439)

Ramanujan, N., A. (1-7-49), No. 7122, Dhan Bazar. (655)

Ramaswamy, U. K., B.Com., A. (30-4-53). C/o K. V. Thiyagarajan, 4/1, Musketry Blocks, Railway Office Compound. (2500)

†Ramchandra Rao, D.B., A. (23-11-53), 119-A, Jeera. (2735)

Rao, Gady Krishna, B.Com., A.S.A.A., A. (4-12-52), G. K. Rao & Co., 1-D, Kingsway. (2336)

SECUNDERABAD (Dn.)—(Contd.)

Rao (G. K.) & Co., 1-D. Kingsway.

Rao, V. Rama Mohana, B.Com, A. (7-1-53), with M. Anandam & Co., 6549, Kingsway. (2351)

Sastry (P. V.) & Co., 29, Jeera.

Sastry, Putcha Venkata, B.Com., A. (3-6-53), P. V. Sastry & Co., 29, Jeera. (2527)

Satyanarayana & Co., Amar Mansion, Raniganj.

Satyanarayana, Garimella, B.A., A. (16-2-52), Satyanarayana & Co., Amar Mansion, Ranigunj. (2163)

Sekhar & Co., 6827, Market Street

Siva Ramakrishna, Polepeddi, B.Com., A. (8-6-50), with Brahmayya & Co., 8138, Kingsway. (1762)

Subba Rao, Kambhampati Varha, B.Com., A. (1-4-53), Market Street. (2447)

Subramania Iyer (P. S.) & Co., 51, James Street.

Subramaniam, P. R. Rama Venkata, B.A., A. (8-3-51), Flat No. 7, Bansilalpet. (1970)

Swamy (N. M.) & Co., No. 7, General Bazar, Opp. to Chitra Talkies.

SHAHBAD (Dn.)

†Italia, Dinshaji Cawasji, B.Com., A. (23-1-53), C/o The Associated Cement Cos. Ltd., Cement Works. (2374)

SHIMOGA

Sam Singh, N., A. (21-6-51), (2025)

TADEPALLI (Guntur Dt.)

†Whatmore, Alfred Horace, A.C.A. (Eng. & Wales), A. (1-7-49), C/o The Andhra Provincial Potteries Ltd. (1016)

TAMBARAM

Rajagopalan, S., B.A., A. (15-2-51), 433-A, Railway Colony. (1955)

Ramanujam, C. S., B.A., A. (28-3-51), 8, Duraiswamy Reddy Street. (1977)

TANJORE

Rajamany, Muthusamy, G.D.A, A. (1-7-49), F. (16-8-49), Balalayam, 3, Sivajinagar. (88)

Venkataraman, R., A. (25-11-50), 1790, West Main Street. (1907)

Visvanathan, P., B.A., A. (1-7-49), "Vasantha Mandhiram", 153/2, North Main Street. (1348)

TATTAMANGALAM (S. Malabar)

Panikkar, Rakkanath, Achutha, G.D.A., A. (1-7-49), F. (12-3-50), Rakkanath House. (290)

TENALI (Guntur Dist.)

Loganathan (C. R.) & Co., Shroff Bazar.

Loganathan, Coonjeevaram Ratnavelu, G.D.A., A. (1-7-49), F. (8-7-51), C. R. Loganathan & Co., Shroff Bazar. (521)

TINNEVELI

Dakshnamurthi, K. S., B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 56, Kaliasapuram. (764)

Dharamasankaran, R., G.D.A., A. (1-7-49), F. (16-8-49), 31, Perumal Sannadhi Street. (408)

Narayana Iyer (S.), 25, Perumal West Car Street.

Ramachandran (P. V.) & Co., 15, East Car Street.

Ramachandran, P. V., A. (1-7-49), F. (16-8-49), P. V. Ramachandran & Co., 15, East Car Street. (742)

TIRUCHIRAPALLI

Balasubramanian (A.), No. 3, Seshapuram, Tennore.

Balasubramanian, G., A. (1-7-49), F. (16-8-49), Kalyanapuram, Tennur. (541)

†Balasubramanyan, V., B.A., A. (1-7-49), 114, Andar Street, Teppakulam. (674)

†Francis, Gnanadicam, B.A., B.L., A. (1-7-49), Chief Accountant, Electricity Department, General Construction Circle. (777)

Ganesan, A., B.A., A. (1-7-49), F. (13-10-49), No. 3, Ramachandrapuram, Tennur. (931)

Ganesan, L. G., B.Sc., A. (1-7-49), 3, Gopalapuram, Tennur. (1226)

Kandaswamy, A., B.Com., A. (1-7-49), 25, Sanian Tank Street. (1203)

Krishnaswami & Jagannathan (M. S.), 25, Tennore High Road.

Krishnaswami, N., B.A. (Hons.), A. (1-7-49), with M. S. Krishnaswami & Jagannathan, 25, Tennore High Road. (1291)

Krishnaswamy, Rajam, B.Sc., A. (9-2-53), with M. S. Krishnaswami & Jagannathan, 25, Tennore High Road. (2397)

Narayan & Raghavan, 13, Promenade Road, Cantonment.

Narayanan, M. R., B.A., A. (22-2-52), Narayan & Raghavan, 13, Promenade Road, Cantonment. (2164)

Narayanasamy, Krishnasamy, G.D.A., A. (1-7-49), F. (13-10-49), 32. Kiledar Street, P. O. Teppakulam. (91)

Narayanaswamy, Angarai Viswanatha, A. (1-7-49), Plot No. C-20, 3rd Cross Road, Thillainagar, Woriyur P.O. (1218)

Natarajan, V., B.A., A. (23-12-49), 80, Singharathope Street. (1640)

Ramamoorthy, S., A (11-10-52), Theodore Buildings, Teppakulam Post. (2308)

Ramanathan, G., A. (24-10-53), with A. Balasubramanian, No. 3, Sashapuram, Tennore. (2698)

Ramaswami, Subraveti Krishnan, B.A., A. (1-4-53), C/o K. R. Avadhani, B.A., B.L., Vakil, Killedar Street, Teppakulam P.O. (2450)

Rengaswami, Melappalaiyam Sudarsan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), M. S. Krishnaswami & Jagannathan, 25, Tennore High Road. (181)

Santhanam, Kunjithapatham, B.Com., A. (4-8-53), No. 3, Lakshmipuram, Tennur. (2584)

Srinivasan, Udamalpet Hanumantharao, B.A., A. (1-7-49), Sundardas Tank Street. (695)

Venkataraman. M. R., B.A., A. (1-7-49), F. (25-5-53), 186, Andar Street, Teppa-kulam Post. (1234)

TIRUPPAPULIYUR (S. Arcot Dt.)

Krishnamoorthy, S., A. (27-3-50), 4, Sadasiva Reddy Choultry Street. (1691)

Natesan (G.) & Co., 82, Car Street.

TIRUPPATTUR (N. Arcot Dt.)

Srinivasachar, B. R., M.A., A. (1-7-49), 15, Cutcherry Road. (1193)

TIRUPUR

Ganapati (U. R.) & Co.,

Ramachandran, N., B.Com., A. (1-4-54), 26, M. S. Puram. (2831)

Ramachandran, Subramania, G.D.A., A. (1-7-49), U. R. Ganapati & Co. (1021)

Seshadri, Parthasarathy, B.Com., A. (8-6-50), Kumaran Road. (1763) TIRUVARUR (Tanjore Dt.)

Muthukumaraswami, T., G.D.A., A. (1-7-49), F. (16-8-50), Swami & Vasan, Vijayapuram Post. (538)

Raman & Sarma, 30, Durgalaya Road.

.Swami & Vasan, Vijayapuram.

Wenkataraman, K., B.A., G.D.A., A. (1-7-49), F. (16-8-49), Raman & Sarma, 30, Durgalaya Road. (433)

TIRUVELLA

Cheriyan, K. John, B.A., B.L., A. (6-10-52), Karimparampil, Edathua. (2300)

TRICHUR

Iyer, P. V. Seshadri, A. (27-11-51), Machingal Lane. (2115)

Iyer, T. S. Ananthakrishna, A. (31 12-52), Patraikal. (2346)

Narayan, Thalore Viswanath, A (2-6-52), 22/261, Kunnath Mana Buildings, Shoranur Road. (2218)

Thottan, Joseph Rappai, A (21-10-52), Thottan's House, East Fort Gate. (2315)

Vaidyanatha Iyer, T. S., A. (15-3-51), Thiruvampady. (1972)

Varma, Kerala, M.A., G.D.A. A. (1-7-49), F. (16-8-49), Varma & Varma, 8/24, Rice Bazar Road. (367)

Varma & Varma, 8/24, Rice Bazar Road.

†Varughese, P. O., BA., A. (1-7-49), Additional Income-Tax Officer, Trichur Circle. (1205)

TRIPPUNITHURA

†Menon, Ambadi Kochunny, B Com, A. (14-9-53), "Subhadralayam". (2659)

TRIVANDRUM

Aiyer, K. Venkatachalam, B.A., A. (24-1-51), K. Venkatachalam Aiyer & Co., Sri Niketan, Chettikulangara. (1942)

Ayyar, K. Bhagavatheeswara, B.Sc., A. (23-9-52), with Suri & Co., Main Road. (2287)

†Ganapathy, Nilankanta Iyer, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 1st Additional Income-Tax Officer. (296)

Poti, M. Venkitachalam, BA., B.L., A. (28-5-51), Sree Rangam House, Easwari Vilasam Road, Jagathy (2004)

Sankaran, N, B Com, A (13-8-53), 354. Chenthittal Street, Salai. (2604)

Suri & Co., Main Road.

Venkatachalam Aiyer (K) & Co., Sriniketan, Chettikulangara.

TUTICORIN

Ramachandran (P. V.) & Co., 44, Great Cotton Road.

Ramasubramanian, V, B-Sc., A. (1-7-49), F. (1-4-54), with P. S. Subramania Iyer & Co., 61-A, South Raja Street. (1435)

Somasundaram, G., B.Com., A. (16-4-52), P. V. Ramachandran & Co., 44, Great Cotton Road. (2193)

Subramania Iyer (P. S.) & Co., 61-A, South Raja Street.

Sundaram & Srinivasan, 99-B. East Car Street

Thomas, Sathianathan Gell, A. (1-7-49), F. (8-12-51), 52-C, South Raja (1014)

VELLORE

Chandramouli, K. V. B A., A (22-2-54), 19/20, Filterbed Road. (2802)

Krishnamachariar, T. A. (1-7-49), F. (27-7-53), No. 9, Second Masilamani Mudali Street. (1316)

Narasimhan (K. V.) & Co., Upstairs, (above Lakshmi Cafe), Arni Road.

Raghavachari, Kasturi Varadachari, B.Com., A. (20-8-52), K. V. Narasimhan & Co., Upstairs, (Above Lakshmi Cafe), Arnj Road. (2248)

Ramaswamy, Venkatachala, B.A., G.D.A., A (1-7-49), F. (16-8-49), 43. Seetharama Mudalı Street. (386)

Sampath, Magaral Shanmuga, B.Com, A. (11-2-53), 110/1, Mundy Street. (2407)

Venkatesan, A.S., B.Com., A. (4-9-53), 59, Avalkara Street. (2642)

VERAPOLY

Thaliath, Paul, B.Com., A. (14-11-51), Puthenpaly. (2107)

VIJAYAWADA

Brahmayya & Co, 18/146, Besant Road, Gandhinagar.

Das, T. Venkata, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Satyanarayanpuram. (559)

Prasad & Co., Suryaraopet.

Prasad, Paruchuri Lakshmi Narayana, B.Com., A. (28-1-53), Prasad & Co., Suryaraopet. (2382)

Ramanuja Rao, Ganginedy Venkata, B.A., A. (1-7-49), F. (11-12-50), **Brahmayya** & Co., 18/146, Besant Road, Gandhinagar. (656)

†Ranga Rao, Gollanapalli, Venkata Satyananda, B.Com., A. (22-9-53), with Brahmayya & Co., 18/146, Besant Road, Gandhinagar. (2677)

†Rao, Gudur Sreenivasa, B.A., A. (2-3-53), Income-Tax Officer. (2431)

Rao, Kota Virabhadra, B.Com., A. (1-7-49), with Brahmayya & Co., 18/146, Besant Road, Gandhinagar. (1339)

Suryanarayana Rao, Upadrasta, G.D.A., A. (1-7-49), F. (22-4-50), Upadrasta Bros., Park Road. (634)

Upadrasta Bros., Park Road.

VIRUDHUNAGAR

Natesan (G.) & Co., 57, Keelakadai Street.

Rajaraman, T. R., B.Com. (Hons.), A. (28-8-53), 57, Keelakadai Street. (2633)

VIZAGAPATAM

Apparao, Duriseti Narasimha, B.Com., A. (1-9-53), "Shangrilla", Maharani Peta. (2636)

Prasada Rao, Cheruvu, G.D.A., A. (1-7-49), F. (16-8-49), Padma Buildings, Maharani Peta. (243)

Rama Rao, Batc'ıu Venkata, B.Com., A. (1-4-53), Main Road. (2455)

Rao, Mallimadugula Venkata Ramana, B.Com, A. (4-2-54), Main Road. (2786)

Sarma, N. Bhagwan, A. (1-7-49), F. (16-8-49), 7, Wells. (1566)

†Seshagiri Rao, Avasarala, M.A., F.S.A A., A. (1-7-49), Chief Accountant, Hindustan Shipyard Ltd., Gandhigram, (985)

VIZIANAGARAM

Rao, Yarramalli Virabhadra, B.Com., A. (1-7-49), Rowe & Pal, Kotha Agrabaram. (1496)

Rowe & Pal, Kotha Agraharam.

WARANGAL

Anandam (M.) & Co., Mukranjahi Road.

Krishna Murthy, Chodavarapu Gopala, A. (28-9-53), with **P. Ramachandra Rao** & Co., Mukranjahi Road. (2680)

Ramachandra Rao (P.) & Co., Mukranjahi Road.

REGION III

THE STATES OF WEST BENGAL, ASSAM, ORISSA, MANIPUR AND TRIPURA ASANSOL

†Sarkar, Sudhindra Nath, B.Sc., G.D.A., A. (1-7-49), C/o Commercial Tax Office. (471)

AURANGABAD (Dist. Murshidabad)

Datta, Manoranjan, B.Sc., A. (1-7-49). (1544)

BALLY (Dist. Howrah)

Gangopadhay, Narayan Chandra, M.A. (Com.), A. (27-3-50), N. C. Ganguli & Co., 121, Dawnagazi Road. (1690)

Ganguli (N. C.) & Co., 121, Dawnagazi Road.

Sen, Manick Lal, A. (20-8-53), "Ramesh Kutir", 26, Rai Bahadur A. C. Banerjee Street. (2616)

BERHAMPUR (Ganjam Dt.)

Narasimha Murty, Niduthavolu, B.Sc., A. (22-2-53), Accounts Officer, The Orissa Road Transport Co. (2426)

Parthasart'ii, Parakusam, G.D.A., A (1-7-49), F. (16-8-49), Main Road. (320)

Rowe & Pal, Lake View.

Venugopal, N. V., A. (1-7-49), F. (16-8-49), Rowe & Pal, Lake View. (26)

BHADUL (Dist. Bankura)

Sinha, Biman Bhusan, B.A., G.D.A., A. (1-7-49), Sinha & Mookerjee. (428) Sinha & Mookerjee.

BURDWAN

†Gangopadhyaya, Nirmal Kumar. B.A., A. (25-8-50). Asstt. Accounts Officer, D.V.C. (1855)

BURNPUR

Basu, Ramani Mohan, B.Com., A. (17-4-50), R. M. Basu & Co., 8, The Crescent. (1897)

Basu (R. M.) & Co., 8, The Crescent.

†Magotra, Navin Chandra, A.S.A.A., A. (17-11-51), C/o Indian Iron & Steel Co. Ltd., Burnpur Works. (2109)

†Sen Gupta, Kali Pada, B.Sc., B.Com., A. (1-6-50), C/o Indian Iron & Steel Co. Ltd., Accounts Department (Steel Section). (1753)

CALCUTTA

Acharya, Gajendra Prasad, B.Sc., G.D.A., A. (1-7-49), F. (12-3-50), 121, Chitta Ranjan Avenue. (837)

†Acharya, Senapur Pandurang, M.Com., A.S.A.A., A. (4-12-52), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street. (2337)

Adhya, Pulinbihari, B.Com., A. (23-9-52), P. Auddy & Co., 11, Old Post Office Street. (2290)

Agrawal, Govind Prasad, B.Com., A. (17-3-54), G. P. Agrawal & Co., 8/2, Hastings Street. (2810)

Agrawal (G. P.) & Co., 8/2, Hastings Street.

†Aiyar, Gangadharaiyar Venkatachala, G.D.A., A. (1-7-49), 24-A, Ishwar Ganguly Street, Kalighat. (399)

Alyar (R. V.) & Co., 8/2, Hastings Street, 2nd Floor, Room Nos. 5 & 6.

Aiyar, Ramakrishna Venkatarama, B.A., G.D.A., A. (1-7-49), F. (16-8-49), R. V. Aiyar & Co., 8/2, Hastings Street, 2nd Floor, Rooms Nos. 5 & 6. (566)

Anantham & Co., Ananda Bhavan, 95, Central Avenue.

†Arratoon, Alfred Ernest, A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range. (1032)

Auddy (P.) & Co., 11. Old Post Office Street.

Ayyar, A. Ramaswamy, B.A., G.D.A., A. (1-7-49), 16A, Deshapriya Park West, Uma Pharmacy Buildings, Kalighat P.O. (479)

†Ayyar, P. R. Neelakanta, B.Sc., A. (1-7-49), D-6/3, Canal Road. (1074)

Bagaria, Lakshman Prasad, B.Com., A. (18-8-51), 1-B, Old Post Office Street. (2052)

Bagchi, Hironmoy, B.Sc., A. (1-7-49), F. (16-8-49), Roy & Bagchi, 8/2, Hastings Street. (804)

Bagree & Co., 8, Lyons Range.

Bagree, Narayan Dass, B.Com., A. (1-8-53), Bagree & Co., 8, Lyons Range. (2582)

Bagrodia & Co., 33, Netaji Subhas Road.

Bagrodia, Vishwanath, B.Com., LL.B., A. (21-3-50), Bagrodia & Co., 33, Netaji Subhas Road. (1673)

Bandyopadhayay, Radharaman, B.Com., A. (1-7-49), F. (11-12-50), R. Banerjee & Co., 23/A, Netaji Subhas Road. (855)

CALCUTTA---(Contd.)

- Bandopadryay, Hiran Kumar, B.A., G.D.A., A. (1-7-49), Agricultural Income-Tax Officer, 8/1A, Creek Lane, Entally P. O. (369)
- Bandyopadhyay, Kaliprasanna, M.A., G.D.A., A. (1-7-49), F. (16-8-49), Basu Banerjee & Co., 8/2, Hastings Street, Third Floor. (293)
- Bandyopadhyay, Kanu Gopal, B.Com., A. (1-7-49), F. (25-5-51), K. G. Banerji & Co., 9 Hastings Street. (1034)
- Bandopadhyay, Narayan Chandra, M.A.(Com.), A. (9-2-54), 109, Sitaram Ghose Street. (2795)
- Bandyopadhyay, Nirmalendu, B.Com., A. (1-4-54), 63-A, Kalighat Road. (2839)
- †Banerjea, Ajit Kumar, B.Sc., B.Com., A. (1-7-49), F. (16-8-49), 74, Bag Bazar Street. (871)
- Banerjea (S. N.) & Co., 10, Old Post Office Street.

- Banerjea, Sachindra Nath, M.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. N. Banerjea & Co., 10, Old Post Office Street: (12)
- Banerjea, Satindra Kisore, M.A., B Com., A (19-11-52), with Lovelock & Lewes, 4, Lyons Range. (2329)
- Banerjee, Ajit Coomar, B.Com., A. (1-7-49), F. (10-8-52), **D. P. Chatterjee & Co.,** 10, Old Post Office Street. (1154)
- †Banerjee, Ananda Gopal, M.A., B.Com., A. (12-7-50), C/o National Bank of India Ltd., 19, Netaji Subhas Road. (1797)
- Banerjee (D. N.) & Co., Room No. 6, 3rd Floor, 8/2, Hastings Street.
- Banerjee, Dhirendra Nath, F.S.A.A., A. (1-7-49), F. (16-8-49), D. N. Banerjee & Co., Room No. 6, 3rd Floor, 8/2, Hastings Street. (417)
- Banerjee, Dilip Kumar, M.A., B.Com., A. (8-12-50), S. N. Banerjea & Co., 10, Old Post Office Street. (1915)
- Banerjee (J. N.) & Co., 1/1, Vansittart Row
- Banerjee, Jitendra Nath, B.Com., A. (1-7-49), F. (12-1-52), J. N. Banerjee & Co., 1/1, Vansittart Row. (1113)
- Banerjec, Kishori Mohan, A. (26-5-50), **K. M. Banerjee** & **Co.**, 36-A, Amherst Row. (1743)
- Banerjee (K. M.) & Co., 36-A, Amherst Row.
- Banerjee, Nrlpendra Nath, B.Com., A. (15-5-50), 1-B, Old Post Office Street, Ground Floor, Room No. 1. (1716)
- Banerjee (P. C.) & Co., 52-A, Hazra Road, Ballygunge.
- Bancrjee, Pravat Chandra, A. (13-1-51), P. C. Banerjee & Co., 52-A, Hazra Road, Ballygunge. (1937)
- Banerjee, Profulla Sankar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Day & Co.,** 12/1, Old Post Office Street. (506)
- Banerjee (R) & Co., 23/A, Netaji Subhas Road.
- Banerjee, Saurendra Nath, B.Sc., A. (8-5-51), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House. (1996)
- †Bancrjec, Tarun Kumar, B.Com, A. (16-2-52), 49, Raja Basanta Roy Road. (2155)
- Banerji (H.) & Co., 8/16, Russa Road, Kalighat.
- Banerji, H., A. (1-7-49), F. (16-8-49), H. Banerji & Co., 8/16, Russa Road, Kalighat. (1568)
- Banerji (K. G.) & Co., 9, Hastings Street.
- Banerji, Pankaj Kumar, B.Com., A. (1-4-54), 13, Kedar Bose Lane. (2828)
- Banerjie (S. C.) & Co., 21-A, Canning Street.
- Banerjie, Sudhindra Chandra, B.A., A. (10-5-50), S. C. Banerjie & Co., 21-A, Canning Street. (1710)
- Banik, Amarendra Kishore, B.Com., A. (6-1-50), 12A, Satish Mukherjce Road. (1651)
- †Bardhan, Pares Chandra, B.Com., G.D.A., A. (1-7-49), Assistant Commissioner of Commercial Taxes, 18-A, Brabourne Road, Pollock House. (571)
- †Baria, Homi Pirojshaw, B.Com., A. (18-9-52), C/o Mrs. S. M. Dastoor, Wool House, 183, Dharmatalla Street. (2283)

Basak & Co., No. 6, Old Post Office Street, Temple Chambers, Ground Floor.

Basak, Suryyalal, B.Com., A. (28-5-53), Basak & Co., 6, Old Post Office Street, Temple Chambers, Ground floor. (2519)

Basu & Co., 19-A, Chowringhee Road, First Floor, Leslie House.

Basu (A.) & Co., 8-2, Hastings Street.

Basu, Ajit Kumar, B.Sc., B.Com., A. (16-2-52), 20-B, Nalin Sarcar Street. (2158)

Basu, Ainal Chandra, B.Com., A. (1-4-53), A. Basu and Co., 8/2, Hastings Street. (2452)

Basu, Amulya Chandra, B.Com., LL.B., G.D.A., A. (1-7-49), F. (6-8-49), A. Basu & Co., 8/2, Hastings Street. (312)

Basu (A. L.) & Co., 9-B, Kirti Mitra Lane.

Basu, Ananda Lal, M.A., B.Com., A. (27-9-51), A. L. Basu & Co., 9-B, Kirti Mıtra Lane. (2083)

Basu, Arun Kumar, B.Sc., A. (1-7-49), F. (16-8-49), 44, Vidyasagar Street. (786)

Basu, Arun Kumar, B.Com., A. (7-3-51), G. Basu & Co., 6, Hastings Street. (1967)

Basu Banerjee & Co., 8-2, Hastings Street, 3rd Floor.

†Basu, Bhupendra Nath, B.A., A.S.A.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co., Ltd., 8, Netaji Subhas Road. (1398)

Basu (D.) & Co., 10, Old Post Office Street.

Basu (G.) & Co., 6, Hastings Street.

Basu, Gurugobinda, B.A., F.S.A.A., J. P., A. (1-7-49), F. (16-8-49), G. Basu & Co., 6, Hastings Street. (2)

Basu, Jagdish Chandra, B.A., A. (1-7-49), F. (13-2-51), C/o The Imperial Tobacco Co. of India Ltd., 37, Chowringhee. (878)

Basu, Kanai Lal, B.Com, A. (5-2-53), 19-A, Chowringhee Road, 1st Floor, Leslie House. (2392)

Basu, Manindranath, B.Sc., G.D.A., A. (1-7-49), F. (5-12-52), with S. R. Batliboi & Co., 1-B, Old Post Office Street. (355)

Basu (N.) & Co., 3-1, Bankshall Street, 2nd floor.

Basu, Nilambar, B.Com, A. (5-2-54), N. Basu & Co., 3-1, Bankshall Street, 2nd floor. (2790)

†Basu, Niraj Kumar, B.Com., A. (1-7-49), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings. (961)

*Basu, Niranjan, B.Com., A. (24-4-52), No. 1, Prince Golam Mohamed Road, P.O. Kalighat. (2198)

Basu (P.) & Co., 7, Old Post Office Street.

Basu, Panchanan, B.Com., G.D.A., A. (1-7-49), F. (16-7-51), P. Basu & Co., 7, Old Post Office Street. (480)

Basu (P. K.) & Co., 3, Mangoe Lane.

†Basu Praphulla Chandra, A.S.A.A., A. (1-7-49), 11, Raja Basanta Roy Road, Kalighat. (1418)

Basu, Prasanta Kumar, B.Com., A. (4-12-50), Monoharpukur Second Lane. (1913)

Basu, Prodyot Kumar, B.Sc., A.S.A.A., A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range. (515)

Basu, Prohlad Chandra, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Basu Banerjee & Co., 8/2, Hastings Street, Second Floor. (138)

Basu, Ranjan, B.Com., A. (16-4-52), 2, Creek Row, Intally P.O. (2190)

Basu, Ranjit Kumar, B.Com., A. (22-9-53), 24, Hyat Khan Lane. (2676)

†Basu, Rathindra Nath, G.D.A., A. (1-7-49), Jadavpur Colony, P.O. Jadavpur College. (1448)

Basu (S.) & Co., 10, Old Post Office Street

Basu (S. K.) & Co., Temple Chambers, 6, Old Post Office Street.

Basu, Samarendra Kumar, B.Sc., A. (1-7-49), F. (5-10-50), S. Basu & Co., 10, Old Post Office Street. (403)

Basu, Samir Kumar, A.S.A.A., A. (26-10-51), 74/1, Harrison Road. (2096) †Basu, Samarendra Nath, B.Com., A. (11-8-50), 238-B, Lower Circular Road. (1819)

†Basu, Satyendra Kumar, B.A., A. (1-7-49), Assistant Commissioner, Commercial Taxes, 5/1, Garcha First Lane, Ballygunge. (1191)

Basu, Sisir Kumar, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), S. K. Basu & Co., Temple Chambers, 6, Old Post Office Street. (391)

Basu Mallik & Mukherjee, No. 1, British Indian Street.

Basu Mallik (S. N.) & Co., 1, British Indian Street.

Basu Mallik, Sambhu Nath, B.A., A. (1-7-49), F. (10-12-49), Basu Mallik & Mukherjee, 1, British Indian Street. (958)

Batliboi, Purchit & Darbari, 8, Old Post Office Street.

Batliboi (S. R.) & Co., 1-B, Old Post Office Street.

†Beavis, Edward Frank Campbell, A.S.A.A., A. (1-7-49), C/o Burmah-Shell, P.O. Box No. 360. (1431)

Bengani, Sardarmall, B.Com., A. (9-2-53), S. M. Bengani & Co., Temple Chambers, 6, Old Post Office Street. (2396)

Bengani (S. M.) & Co, Temple Chambers, 6, Old Post Office Street.

Bhaduri, Hirendra Nath, B.Sc., A. (10-4-51), G. Sanyal & Co., Temple Chambers, 6, Old Post Office Street. (1982)

Bhandari, Mahaveer Raj, B.Com., A. (29-12-53), Singhi Park, 48, Gariahat Road. (2758)

†Bhandari, Rajinder Mohan, B.A., A. (1-4-54), C/o Dunlop Rubber Co., "Dunlop House", Free School Street. (2825)

†Bhandari, Shripal Chand, B.Com., A. (9-6-52), C/o Macneill & Barry Ltd., 2. Fairlie Place, Post Box No. 15. (2220)

Bhansali, Budh Raj, B.Com., B.L., A. (1-7-49), F. (1-4-54), 12, Netaji Subhas Road. Ground Floor. (1438)

†Bhargava, Kailash Prasad, A. (1-7-49), C/o International Combustion (India) Ltd., 101, Park Street. (1407)

Bhatt, Devshanker Nagji, G.D.A., A. (1-7-49), F. (30-12-52), C/o Associated Industrial Development Co., Ltd., 67, Stephen House, 4, Dalhousie Square East. (637)

Bhattachariya (S. K.) & Co., 7, Old Post Office Street, Opp. High Court, Ground Floor.

Bhattachariya, Sudhir Kumar, A. (1-7-49), F. (11-9-50), S. K. Bhattachariya & Co., 7, Old Post Office Street, Ground Floor, Opp. High Court. (997)

Bhattacharjee (H.) & Co., 5, Clive Ghat Street, 1st Floor.

Bhattacharjee, Hrishikesh, B.Sc., G.D.A., A. (1-7-49), F. (16-11-51), H. Bhattacharjee & Co., 5, Clive Ghat Street, 1st Floor. (954)

†Bhattacharjee, Krishnadas, B.Com., A. (19-12-53), Midland House, 2/C, Hayat Khan Lane. (2756)

†Bhattacharya, Nitis Chandra, B.Com., A. (12-12-49), 39-A, Ramkamal Street Kidderpore. (1627)

Bhattacharya (P. C.) & Co., 10, Hastings Street.

Bhattacharya, Piyus Kanti, B.Com., A. (30-10-53), 95, Chittaranjan Avenue (2708)

Bhattacharya, Sasthipada. B.Com., A. (1-7-49), F. (1-4-54), S. P. Bhattacharya & Co., Bentinck House, P-15, Bentinck Street. (1402)

Bhattacharya (S. P.) & Co., Bentinck House, P-15, Bentinck Street.

Bhattacharyya, Ajit Kumar, B.A., G.D.A., A. (1-7-49), 18, Ramananda Chatterjee Street, Western Block, P.O. Amherst Street. (1357)

Bhattacharyya, Girija Kumar, B.A., G.D.A., A. (1-7-49), F. (23-1-51), 51-B Kailash Bose Street. (738)

Bhattacharyya, Manabendra, B.Com., A. (4-9-52), 11, Old Post Office Street. (2266) Bhattacharyya (N. C.) & Co., 1-B, Old Post Office Street.

Bhattacharyya (N. U.) & Co., 1-B, Old Post Office Street.

Bhattacharyya, Narayan Chandra, B.Com., A. (26-11-49), N. C. Bhattacharyya & Co., 1-B, Old Post Office Street. (1624)

Bhattacharyya, Purna Chandra, B.Sc., B.Com., A. (12-11-53), P. C. Bhattacharyi & Co., 10, Hastings Street. (2724)

- Bhattacharyya, Ram Kishore, B.Com., A. (1-7-49), Ray & Bhattacharya, 8, Old Post Office Street. (1244)
- †Bhattacharyya, Santosh Kumar, B.Sc., B.Com., A. (2-9-50), 19/1. Dover Road, P.O. Ballygunge, (1860)
- †Bhattacharyya, Subhas Chandra, B.A., A. (20-7-53), 2/1B, Ritchie Road. (2557)
- Bhaumik (K.) & Co., 10, Hastings Street.
- Bhaumik, Kanu Pada, B.Com., A. (22-4-50), K. Braumik & Co., 10, Hastings Street. (1703)
- Bhuwania (M. L.) & Co., 17, Vivekananda Road.
- Bhuwania, Motilal, B.Com., A. (16-2-54), M. L. Bhuwania & Co., 17, Vivekananda Road. (2800)
- †Biswas, Anil Kumar, B.Com., A. (20-8-51), C/o Turner Morrison & Co. Ltd. (2059)
- Biswas, Mrinal Kumar, M.A., B.Com., A. (1-7-49), 4, Tarak Dutt Road, P.O. Ballygunge. (1003)
- Biswas, Prabir Kumar, B.Com., A. (1-4-54), 177/D, Vivekananda Road. (2833)
- B'swas (S. K.) & Co., 5, Hastings Street.
- Biswas, Sudhir Kumar, B.A., A. (1-7-49), F. (16-8-49), S. K. Biswas & Co., 5, Hastings Street. (731)
- †Bookless, Archibald John, A. (1-7-49), C/o Tractors (India) Ltd., Victoria House, Post Box No. 323. (1514)
- †Borkar, Bhaskar Pandurang, A. (24-6-50), Chief Accountant, Braithwaite & Co. (India) Ltd., Hide Road, Kidderpore. (1768)
- Bose, Amarendra Nath, B.Sc., A. (24-6-50), C/o Scott & Pickstock Ltd., 2, Clive Ghat Street. (1767)
- Bose (D. N.) & Co., 1, Mangoe Lane, 1st Floor.
- Bose, Dulal Nandan, B.Com., B.L., A. (1-7-49), D. N. Bose & Co., 1, Mangoe Lane, 1st Floor. (1176)
- Bose (K. C.) & Co., Narayani, 27/29, Brabourne Road.
- Bose, Kiron Chandra, G.D.A., A. (1-7-49), F. (27-11-53), K. C. Bose & Co., Narayani, 27/29, Brabourne Road. (1289)
- †Bose, Probodh Kumar, B.Com., A. (1-7-49), Accounts Officer, Coal Board, 1, Council House Street. (801)
- Bose (R. B.) & Co., 9, Hastings Street.
- †Bose, Radha Bhusan, M.A., B.Sc., B.Com., A.S.A.A., A. (1-7-49), F. (16-8-49), C/o R. B. Bose & Co., 9, Hastings Street. (603)
- †Bose, Ranjit Kumar, B.A., LL.B., A. (1-7-49), Assistant Controller of Defence Accounts, 53/2, Hazra Road, Ballygunge. (1494)
- Bose, Satya Preo, B.Com., LL.B., A.S.A.A., A. (1-7-49), 15/1, Scott Lane. (1474)
- †Bose, Sauransu, B.A. (Lond.), A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road. (572)
- †Brown, John Douglas Keith, A. (1-7-49), 4, Clive Row. (880)
- Brown, Robert Adam, A. (1-7-49), F. (16-8-49), Lovelock & Lewes, 4, Lyons Range. (882)
- †Chaitanya, Yedavalli Sri Krishna, A.S.A.A., A. (1-7-49), C/o McLeod & Co., Ltd., 3, Netaji Subhas Road. (1511)
- Chakrabarti & Co., 8/2, Hastings Street, 3rd Floor.
- Chakrabarti, Banikantha, B.Sc., A. (12-2-52), J. C. Chakravarti & Co., 14, Pollock Street. (2137)
- Chakrabarti, Gopal Chandra, B.Sc., B.Com., A. (9-10-50), Chakrabarti & Co., 8/2, Hastings Street, 3rd Floor. (1878)
- Chakrabarti, Priyamohan, M.A., A. (1-7-49), Lovelock & Lewes, 4, Lyons Range. (1423)
- Chakrabarty (B.) & Co., 12, Old Post Office Street, 2nd Floor.
- Chakrabarty, Brindaban Chandra, B.A., G.D.A., A. (7-11-50), B. Chakrabarty & Co., 12, Old Post Office Street, 2nd Floor. (1887)

Chakrabortti, Amal Chandra, B.Com., A. (24-12-53), with S. R. Batliboi & Co., 1-B, Old Post Office Street. (2757)

Chakraborty, Amulya Nath, B.Sc., LL.B., A. (12-7-50), 236, Bow Bazar Street, Flat No. 8, 2nd Floor. (1800)

†Chakravarti, Benoybrata, A.S.A.A., A. (7-9-53), C/o Jardine Henderson Ltd., 4, Clive Row. (2646)

Chakravarti, Bibhutibhusan, B.Com., A.S.A.A., A. (1-7-49), F. (16-1-51), Chakravarti Choudhuri & Co., 2, Church Lane. (361)

Chakravarti Choudhuri & Co., 2, Church Lane.

Chakravartl, Debendranath, M.A., B.L., G.D.A., A. (1-7-49), F. (16-8-49), Chakravartl Ghosh Guha & Co., 135, Canning Street. (164)

Chakravarti Ghosh Guha & Co., 135, Canning Street.

Chakravarti (J. C.) & Co., 14, Pollock Street.

Chakravarti, Janardon Chandra, B.Com, G.D.A., A. (1-7-49), F. (16-8-49), J. C. Chakravarti & Co., 14, Pollock Street. (206)

Chakravarty, Abani Nath, A. (19-8-53), C/o Bengal Waterproof Works (1940) Ltd., 32, Theatre Road. (2613)

Chakravarty (A. C.) & Co., Temple Chambers, Ground Floor, 6, Old Post Office Street.

Chakravarty, Amal Chandra, B.Com., A. (7-8-52), A. C. Chakravarty & Co., Temple Chambers, Ground Floor, 6, Old Post Office Street. (2243)

†Chakravarty, Annada Charan, M.A., B.L., F.S.A.A., A. (1-7-49), 6-A, Clerk Street. (252)

Chakravarty, Kshitis Chandra, B.Com., B.L., G.D.A., A. (1-7-49), 9, Lake Place. (658)

Chakravarty (N. C.) & Co., 10, Old Post Office Street.

Chakravarty, Nares Chandra, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), N. C. Chakravarty & Co., 10, Old Post Office Street, (155)

Chakravorti (N.) & Co., 8/2, Hastings Street, Room No. 30, 2nd Floor.

Chakravorti, Niranjan, M.A., A. (1-7-49), F. (24-5-50), N. Chakravorti & Co., 8/2, Hastings Street, Room No. 30, 2nd Floor. (864)

†Chanda, Atul Prasad, B.A., A. (1-7-49), Director & Secretary, Britannia Biscuit Co., Ltd., 15, Taratola Road, Alipore. (1395)

Chandra, Rabindra Nath, B.Com., A. (17-8-53), 55, Charakdanga Road. (2609)

Chandrasekaran, R., B.Com., A. (1-4-54), with S. R. Batlibol & Co., 1-B, Old Post Office Street. (2841)

†Chatrath, Buaditta Mal, M.A., F.S.A.A., A. (1-7-49), Income-Tax Appellate Tribunal, Government Place West. (167)

Chatrath, Man Mohan, B.A.(Com), LL.B., A. (25-3-53), Chatrath & Sharma, Flat No. 23, 26, Chowringhee Road. (2444)

Chatrath & Sharma, Flat No. 23, 26, Chowringhee Road.

Chatterjee, Amalendu, B.Com., A. (1-7-49), F. (12-12-53), S. N. Banerjea & Co., 10, Old Post Office Street. (1328)

Chatterjee (D. P.) & Co., 10, Old Post Office Street.

Chatterjee, Debi Prosanna, B.A., B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), D. P. Chatterjee & Co., 10, Old Post Office Street. (455)

Chatterjee, Kanai Lal, M.A., B.Com., A. (7-11-50), S. Sengupta & Co., 10, Old Post Office Street. (1890)

Chatterjee (M) & Co., 8/2, Hastings Street, (2nd Floor).

Chatterjee, Mandal, Chakrabarti & Co., 8/2, Hastings Street, (1st Floor).

Chatterjee, Mukundamurari, B.A., A. (1-7-49), F. (12-1-50), M. Chatterjee & Co., 8/2, Hastings Street, (2nd Floor). (964)

†Chatterjee, Probodh Kumar, B.Sc., B.L., G.D.A., A. (1-7-49), 21/6, Aswini Dutta Road. (1526)

†Chatterjee, Prodyat Kumar, G.D.A., A. (1-7-49), 15, Ballygunge Gardens. (1341) Chatterjee (S. K.) & Co., Room No. 6, 3rd Floor, 8/2, Hastings Street.

Chatterjee, Saral Kumar, B.Com., G.D.A., A. (1-7-49), F. (7-6-50), S. K. Chatterjee & Co., Room No. 6, 3rd Floor, 8/2, Hastings Street. (283)

- Chatterjee, Shyama Charan, B.Com., G.D.A., A. (1-7-49), F. (23-3-50), S. K. Mukherjee & Co., 17, Mangoe Lane. (385)
- †Chatterjee, Sudhir Kumar, A.S.A.A., A. (1-7-49), 29, Balaram Bose 1st Lane. (1503)
- Chatterji (A.) & Co., 11, Old Post Office Street.
- Chatterji, Amalendu, B.A., B.Com., A. (1-7-49), F. (1-12-50), A. Chatterjee & Co., 11, Old Post Office Street, (1036)
- †Chatterji, Guru Prosad, B.Sc., A.S.A.A., A. (1-7-49), Chief Accountant, Anderson Wright & Co., 7, Wellesley Place. (586)
- Chatterji, Ramesh Chandra, B.Sc., B.L., G.D.A., A. (1-7-49), 172, Dharamtala Street. (444)
- Chatterji (S. N.) & Co., 20, Strand Road, 1st floor.
- Chatterji, Subimal, B.Com., A. (2-6-51), 115-K, Rash Behari Avenue. (2009)
- Chattopadhyay, Anil Kumar, M.A., A. (1-7-49), F. (9-11-53), **D. Basu & Co.,** 10, Old Post Office Street. (1332)
- Chattopadhyay, Kumud Bandhu, B.Sc., G.D.A., A. (1-7-49), F. (24-7-52), 131, Indra Biswas Road. (407)
- †Chattopadhyay, Nanigopal, M.A. (Com.), A. (14-8-51), C/o H. M. Majumdar & Co., 8, Old Post Office Street. (2047)
- Chattopadhyay, Sati Nath, B.Com., A. (1-7-49), F. (1-4-54), S. N. Chatterji & Co., 20. Strand Road, (1st Floor). (672)
- Chaturvedi (K. R.) & Co., 1st Floor, Room No. 127, 57, Clive Street, Raja Katra.
- Chaturvedi, Kundey Ram, B.Com., A. (14-3-53), K. R. Chaturvedi & Co., First Floor, Room No. 127, 57, Clive Street, Raja Katra. (2439)
- Chaudhuri, Ananta Brata, B Com, A. (15-1-54), U. M. Chaudhuri & Co., 12/1, Old Post Office Street. (2767)
- †Chaudhuri, Bimalesh Ray, B.Sc., B.Com., A. (3-6-50), 93, Harish Mukherjee Road. (1759)
- Chaudhuri (N.) & Co., 10, Old Post Office Street.
- Chaudhuri, Nirendralal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), N. Chaudhuri & Co., 10, Old Post Office Street. (464)
- Chaudhuri (U. M.) & Co., 12/1, Old Post Office Street.
- Chaudhuri, Upendra Mohan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), U. M. Chaudhuri & Co., 12/1, Old Post Office Street. (49)
- †Chhabra, Mulk Raj, A.C.A. (Eng. & Wales), A. (18-11-52), C/o Dunlop Rubber Co. (India) Ltd., 57B, Free School Street. (2324)
- Chhawchharia, Basudco, B.Com., A.S.A.A., A. (1-7-49), F. (12-8-51), K. N. Gutgutia & Co., 33, Netaji Subhas Road. (1050)
- †Choksey, Pesi Kushru, B.Com., A. (4-9-52), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings. (2270)
- Choudhury, Naresh Chandra, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), 26-C, Creek. Row. (510)
- Choudhury, Priyanath, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 31-C, Ramkrishna Samadhi Road. (51)
- Choudhury, Ram Gopal, B.Com., A. (1-7-49), F. (12-12-52), with S. R. Batilboi & Co., 1-B, Old Post Office Street. (1000)
- Choudhury, Sitesh Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Dutt & Choudhury, 2, Clive Ghat Street. (420)
- Chowdhury, Sankari Prosad, G.D.A., A. (1-7-49), 20, Strand Road. (712)
- Christie, Ernest Kintrea, A. (1-7-49), C/o Mackinnon Mackenzie & Co, 16, Strand Road. (1425)
- Crooks, George Reid, A. (1-7-49), F. (16-8-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (364)
- Curtis-Cody, Herbert William, A. (9-2-53), 2, Auckland Square. (2395)
- Bandeker (S. B.) & Co., P-36, Royal Exchange Place Extension, 2nd Floor.

Dandeker, Shankarrao Bhaskarrao, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. B. Dandeker & Co., P-36, Royal Exchange Place Extension, 2nd Floor. (147)

Darbari (M. D.) & Co., 8, Old Post Office Street.

Darbari, Maneckji Dadabhoy, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), M. D. Darbari & Co., 8, Old Post Office Street. (32)

Das, Akshoy Kumar, B.A., B.Com., A. (1-7-49), 100, Harrison Road. (1168)

Das, Arun Kumar, B.Sc., B.Com., A. (6-10-50), H. C. Das & Co., 1/1, Vansittart Row, Dalhousie Square South. (1875)

Das (B. N.) & Co., 2, Clive Ghat Street.

Das, Bhupati Nath, B Com., A. (28-8-53), B. N. Das & Co., 2, Clive Ghat Street. (2635)

Das & Chatterjea, 152, Harish Mukherjee Road.

Das (G.) & Co., 3rd Floor, 6, Old Post Office Street.

Das, Ganesh Chandra, B.Com., A. (13-8-53), G. Das & Co., 3rd Floor, 6, Old Post Office Street. (2600)

Das, Harendra Chandra, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), H. C. Das & Co., 1/1, Vansittart Row, Dalhousie Square South. (42)

Das (H. C.) & Co., 1/1, Vansittart Row, Dalhousie Square South.

Das, Indra Nath, M.A., B.Com., A. (2-5-51), 9, Hastings Street. (1994)

Das (J. C.) & Co., 135, Canning Street.

Das, Manindra Chandra, B.A., A.S.A.A., A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range. (1304)

Das (N. N.) & Co., 8/2, Hastings Street.

Das, Narendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), N. N. Das & Co., 8/2, Hastings Street. (143)

†Das, Ramanath, B.Com., A. (19-11-52), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings. (2328)

Das (R. C.) & Co., 7, Old Post Office Street, 1st Floor.

Das, Ram Chandra, B.Com., A. (27-8-52), R. C. Das & Co., No. 7, Old Post Office Street, 1st Floor. (2261)

Das, Ramesh Chandra, B.A., A. (1-7-49), F. (16-8-49), **Das & Chatterjea**, 152, Harish Mukherjee Road. (736)

†Das, Ranendra Mohan, B.Com., A. (16-2-52), 15/3, Rajapur Development Scheme, Jadavpore. (2162)

†Das, Rati Kanta, B.A., B.Com., A. (20-5-53), 7-B, Haralal Mitra Street, Top floor. (2513)

Das, Samir Kumar, B.Sc., B.Com., A. (31-7-53), 10, Sree Nath Das Lane, Bowbazar. (2576)

Das, Santosh Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), S. K. Das & Co., 2, Mission Row. (347)

Das (S. K.) & Co., 2, Mission Row.

Das (U. S.) & Co., C/o S. N. Banerjea & Co., 10, Old Post Office Street.

Das, Uma Shankar, B.A., A. (1-7-49), F. (27-9-51), U. S. Das & Co., C/o S. N. Banerjea & Co., 10, Old Post Office Street. (1028)

Das, Upendra Nath, B.Sc., A. (1-7-49), Das Sarkar & Co., 8/2, Hastings Street, Top Floor. (1183)

†Das Bhowmik, Pulin Chandra, B.Sc., A. (1-7-49), Assistant Commissioner of Commercial Taxes, 10, Madan Street. (680)

Das Gupta (A. C.) & Co., 12/1, Old Post Office Street.

†Das Gupta, Binode Kumar, M.A. (Com.), B.L., A.S.A.A., A. (1-7-49), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings. (1151)

Das Gupta, Benoyendra Nath, M.A., B.Com., A. (1-7-49), 7/2-B, Hazra Road, P.O. Kalighat. (740)

†Das Gupta, Deb Kumar, B.Com., A. (1-7-49), 27, Gopal Bose Lane, P.O. Amherst Street. (1189)

Das Gupta, Nirmalendu, B.A., M.A. (Com.), A. (15-5-52), 21A, Ganguly Para Lane. (2208)

t †Das Gupta, Pratul Kumar, B.Sc., G.D.A., A. (1-7-49), 27, S. R. Das Road, P.O. Kalighat. (991)

†Das Gupta, Premtosh, B.Sc., A. (1-7-49), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, P.B. No. 70. (760)

Das Gupta, Ranjan Kumar, B.Com., A. (16-4-52), 12/1, Old Post Office Street. (2191)

Das Gupta (S. N.) & Co., 17, Mangoe Lane.

Das Gupta, Sailendra Nath, B.Sc., A. (1-7-49), F. (5-7-50), S. N. Das Gupta & Co., 17, Mangoe Lane. (562)

Das Sarkar & Co., 8/2, Hastings Street, Top Floor.

Das Sarma, Ranendra Lal, B.Com., A. (1-4-53), Sarma & Co., 8/2, Hastings Street. (2464)

Dass & Maulik, 9/1, Old Post Office Street.

Dass, Pranesh Chandra, M.A., B.Com., A. (16-2-52), Dass & Maulik, 9/1, Old Post Office Street. (2147)

.†Dastoor, Jehangir Framroz, B.Com., A. (20-4-53), 7, Grants Lane. (2473)

†Datta, Bimal Bhusan, M.A., B.Com., A. (8-2-51), Accountant, Bengal Chemical & Pharmaceutical Works Ltd., Manicktala Main Road. (1951)

†Datta, Dharani Dhar, B.Sc., B.Com., A. (1-7-49), 11/A, Bhur Lane. (1249)

†Datta, Dilip Kumar, B.Com., A. (1-7-49), 18/33, Dover Lane. (1288)

Datta (K. B.) & Co., 23-A, Netaji Subhas Road.

†Datta, Kalyan Kumar, B.Sc., A.S.A.A., A. (1-7-49), 95/1, Garpar Road. (411)

Datta, Kanti Bikas, B.Com., A. (1-7-49), K. B. Datta & Co., 23-A, Netaji Subhas Road. (1507)

Sachindra, B.Com., F.S.A.A., Datta, M.A., A. (1-7-49), F. (19-12-51), Chatterjee & Co., 10, Old Post Office Street. (1105)

Datta, Satyaranjan, B.Sc., G.D.A., A. (1-7-49), C/o Associated Electrical Industries (India) Limited, "Crown House", 6, Mission Row. (520)

Datta, Sudhir Chand, B.A., B.L., A. (19-8-50), 42-A, Ramkanto Bose Street, Bag Bazar. (1835)

Davar, Maneck Ardeshir, M.A., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), Maneck A. Davar & Co., 8, Old Post Office Street. (176)

Davar, Minu Savakshah, F.S.A.A., A. (1-7-49), F. (16-8-49), S. R. Batlibol & Co., 1-B, Old Post Office Street. (63)

Day & Co., 12/1, Old Post Office Street.

Day, Subodh Kumar, A.S.A.A., A. (1-7-49), F. (16-8-49), 30, Elgin Road. (94)

De (A. K.) & Co., 8/2, Hastings Street.

De, Amarendra Kumar, B.Com., A. (1-7-49), A. K. De & Co., 8/2, Hastings Street. (1505)

†De, Amulyadhan, G.D.A., A. (1-7-49), 13, Aswini Dutt Road. (1308)

†De, Ashutosh, B.A., G.D.A., A. (1-7-49), 49/1A, Tollygunge Road. (912)

De (B. K.) & Co., 8/2, Hastings Street, 2nd Floor.

De, Bejoy Krishna, A. (1-7-49), F. (23-5-52), C/o B. K. De & Co., 8/2, Hastings Street, 2nd Floor. (1130)

De, Bejoy Krishna, M.A., B.Com., A. (1-7-49), 14, Santi Ghose Street. (1551)

De, Brajendra Kumar, B.Sc., A. (1-7-49), C/o Turner Morrison & Co. Ltd., 6, Lyons Range. (772)

De & Ganguli, 3/1, Mangoe Lane.

De (H. P.) & Co., 5/2, Garstin Place. De, Haraprasad, M.A., B.Com., A. (1-7-49), F. (24-12-49), F. P. De & Co., 5/2, Garstin Place. (943)

De (S. N.) & Co., 9, Hastings Street.

De, Sambhu Nath, B.Com., A. (18-5-50), Sambhu N. De & Co., 1-B. Old Post Office Street. (1730)

De Sitanath, B.Com., A. (1-7-49), F. (16-8-49), S. N. De & Co., 9, Hastings Street. (898)

- Deb, Malay Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 8/2, Hastings Street. (13)
- Demetrius, St. John, A. (1-7-49), F. (16-8-49), George Read & Co., Avenue House, Chowringhee Square. (287)
- †Desai, Dinuprasad Krishnalal, A.S.A.A., A. (8-6-50), Jardine Henderson Ltd., 4, Clive Row. (1764)
- †Desai, Meher Nanabhai, B.A., B.Com., A. (1-7-49), with Batlibol, Purchit & Darbarl, 8, Old Post Office Street. (806)
- Dey, Ananta Kumar, B.Com., A. (1-7-49), F. (15-7-51), B. K. De & Co., 8/2, Hastings Street, 2nd Floor. (768)
- †Dey, Mon Mohan, B.Com., A.S.A.A., A. (1-7-49), Accountant, Balmer Lawrie & Co., Ltd., 21, Netaji Subhas Road. (646)
- Dhar, Kalyanendu, B.Com., A. (1-4-54), with S. R. Batlibol & Co., 1-B, Old Post Office Street. (2840)
- Dhar, Sadhu Saran, B.Com., A. (1-7-49), F. (16-8-49), 2, Church Lane. (728)
- Dinda, Nisith Kumar, A.S.A.A., A. (19-12-52), N. K. Dinda & Co., 63/2, Pratapaditya Road. (2343)
- Dinda (N. K.) & Co., 63/2, Pratapaditya Road.
- †Duguid, Robert Hutton, B.Com., C.A. (Scot.), A. (1-7-49), C/o Duncan Brothers & Co. Ltd., 31, Netaji Subhas Road. (1314)
- †Dustoor, Khurshed, A. (1-7-49), 7, Grants Lane. (1297)
- †Dutt, Balai Chandra, M.A. (Com.), A. (20-5-53), Accountant, Indian Airlines Corporation, Line-1. (2514)
- †Dutt, Bhabani Krishna, M.A., B.Com., A. (1-7-49), P-13/7, Swinhoe Street. (1538) **Dutt & Choudhury**, 2, Clive Ghat Street.
- †Dutt, Matilal, B.Com., G.D.A., A. (1-7-49), Personal Assistant to the Commissioner, Agricultural Income-Tax, West Bengal, 2, Hare Street, Top Floor. (358)
- Dutt, Satyesh Chandra, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 35, Netaji Subhas Road. (178)
- †Dutt, Shyamal Kumar, B.Com., A.S.A.A., A. (1-7-49), 9, Akrur Dutt Lane. (1004)
- †Dutta, Indu Bhushan, B.Com., A. (1-7-49), C/o Brooke-Bond (India) Ltd., 2, Metcalfe Street. (832)
- Dutta, Subrata, A. (28-5-53), 53, Bakul Bagan Road. (2523)
- †Easson, John Whitton, A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road. (437)
- Fergie, Allan MacGregor Smith, A. (1-7-49), F. (20-1-54), Lovelock & Lewes, 4, Lyons Range. (1098)
- †Fettes, Kenneth Richard, A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road. (430)
- Ford, Rhodes Parks & Co., Stephen House, Dalhousie Square.
- †Fordwood, Donald, C. A. (Scott.), A. (1-7-49), 4, Clive Row. (1172)
- Forster, Andrew Huie, A. (1-7-49), C/o Macneill & Barry Ltd., 2, Fairlie Place. (1389)
- †Francis, James, A. (1-7-49), 6, Lyons Range. (1421)
- †Gai, Gushtasp Hormasji, G.D.A., A. (1-7-49), C/o Western India Match Co. Ltd. (518)
- Gandhi, Shivchandar, B.Com., A. (7-9-51), C/o Louis Dreyfus & Co. Ltd., Pollock House, 18A, Brabourne Road. (2073)
- Ganesan, Kuppuswami, B.Com., A. (22-1-54), P-236, Lansdowne Road Extension, R. B. Avenue. (2776)
- Gangopadhyay, Susil Kumar, B.Com., A. (1-7-49), Ganguli & Co., 10, Old Post Office Street. (1020)
- Ganguli & Co., 10, Old Post Office Street.
- †Ganguli, Anii Kumar, B.Sc., A. (1-7-49), 172/A, Upper Chitpur Road, P.O. Baghbazar. (1188)

Ganguli, Ganendra Nath, B.Com., A. (1-7-49), 9, Haldarpara Road. (1286)

Ganguli, Gangadhar, B.Com., A. (29-1-52), **De & Ganguli**, 3/1, Mangoe Lane. (2126)

Ganguli, Mukherjee & Co., Post Box No. 719, 23, Strand Road.

†Gangulí, Parbati Charan, A.C.A. (Eng. & Wales), A. (3-6-52), 37, Nanda **Mitra** Lane, Tollygunge. (2219)

Ganguli, Phanindra Nath, M.A., G.D.A., A. (23-5-52), 12, Waterloo Street, 1st Floor. (2215)

Ganguly, Susil Kumar, B.Sc., B.Com., A. (1-7-49), F. (13-1-51), 73/6, Ekdalia Road. (876)

Ghosc, Jagneswar, M.A., B.Com., A. (20-2-53), 76, Grey Street. (2421)

†Ghose, Lakshmi Charan, M.A., A.S A A., A. (7-9-53), with **Price, Waterhouse, Peat** & Co., B-4, Clive Buildings. (2645)

Ghose (N. C.) & Co., P-39, Mission Row Extension.

Ghose, Nirmal Chandra, B.Com., A. (1-7-49), F. (16-8-49), N. C. Ghose & Co., P-39, Mission Row Extension. (730)

Ghose, Nundy & Co., 71/A, Netaji Subhas Road, Room No. C-7.

Ghose (S.) & Co., 10, Mercantile Building, Lall Bazar.

Ghose, Sailen, B.Sc., A. (1-7-49), F. (16-8-49), S. Ghose & Co., 10, Mercantile Building, Lall Bazar. (11)

Ghose, Subhas Chandra, B.Sc., A. (30-5-50), Gupta Mitra & Co., 30, Brabourne Road. (1749)

Ghose, Tapan Kumar, M.Sc., B.L., B.Com., A.S.A.A., A. (5-7-51), 25C, Haris Mukherji Road. (2038)

Ghosh (A. K.) & Co., 158-D, Upper Circular Road.

Ghosh, Ajay Kumar, B.Com., A. (1-7-49), 7/1, Nundy Street, P.O. Rashbehari Avenue. (1238)

Ghosh, Ajit Kumar, B.A., A. (1-7-49), F. (16-8-49), 8, Old Post Office Street. (685)

Ghosh, Akshay Kumar, B.Com., A. (1-7-49), A. K. Ghosh & Co., 158-D, Upper Circular Road. (1450)

†Ghosh, Amitabha, B.Com., A. (1-4-54), 11-A, Bhabanath Son Street. (2824)

Ghosh, Amitava, B.Sc., B.Com., A. (4-9-52), 15-A, Beltala Road. (2268)

Ghosh, Anil Kumar, G.D.A., A. (1-7-49), F. (16-8-49), Ghosh & Ghosh, Temple Chambers, 6, Old Post Office Street. (224)

†Ghosh, Arabinda, M.A. (Com.), A. (19-8-50), 41-B, Ekdalia Road. (1837)

Ghosh, Aryakumar, B.Com., LL.B., A. (16-9-53), A. Ghosh & Co., 1, Netaji Subhas Road. (2670)

Ghosh, Basudeva, M.A., B.Com., LL.B., A. (1-7-49), F. (22-8-51), Ghosh & Ghosh, Temple Chambers, 6, Old Post Office Street. (1068)

†Ghosh, Bimalendu, B.Sc., A. (1-7-49), 65, Bazar Road, Behala. (1037)

Ghosh & Ghosh, Temple Chambers, 6, Old Post Office Street.

†Ghosh, Gurudas, M.A., B.Com., A. (20-12-50), Asstt. Commissioner of Income-Tax (Assam, Manipur, Tripura & Shillong), 46, Karbala Tank Lane. (1920)

Ghosh, Himanshu Sekhar, B.Sc., A. (1-7-49), 20-B, Hazra Road. (1552)

†Ghosh, Hirendra Nath, M.A. (Com.), A. (6-5-53), 71, Serpentine Lane. (2509)

Ghosh (J. N.) & Co., 5, Clive Ghat Street.

†Ghosh, Jagannath, M.A. (Com.), A.S.A.A., A. (17-4-51), 29/2, School Row. (1989)

Ghosh, Janendra Nath, A. (8-3-51), J. N. Ghosh & Co., 5, Clive Ghat Street. (1968)

†Ghosh, Kamal Kumar, A. (1-7-49), 43-A, Mohim Halder Street. (1041)

†Ghosh, Nares Chandra, M.A., B.Sc., B.Com., A. (1-7-49), 28/10-B, Nakuleswar Bhattacharyya Lane. (1475)

Ghosh & Pande, Room No. 9, First Floor, 113-C, Netaji Subhas Road.

Ghosh (P. K.) & Co., 17, Mangoe Lane.

Ghosh, Pabitra Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), P. K. Ghosh & Co., 17, Mangoe Lane. (204)

Ghosh, Prosanta Kumar, B.Com., A. (20-7-53), 7, Old Post Office Street. (2553)

Ghosh, Ranajit Kumar, B.Com., A. (20-8-52), P. K. Ghosh & Co., 17, Mangoe Lane. (2254)

Ghosh (S. K.) & Co., 10, Old Post Office Street.

Ghosh, Siddhartha Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), S. K. Ghosh & Co., 10, Old Post Office Street. (237)

Ghosh, Smarajit Kumar, B.Com., A. (1-10-52), Ghosh & Pande, Room 9, 113C, Netaji Subhas Road. (2293)

†Ghosh, Sudhir Kumar, G.D.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co. Ltd., 8, Netaji Subhas Road. (530)

Ghosh, Susil Kumar, M.A., B.Com., A. (1-7-49), White Hall Pharmacy Building, 131, Lower Circular Road. (776)

Gibb, John Stewart Fyfe, A. (1-7-49), F. (20-1-54), Lovelock & Lewes, 4, Lyons Range. (1104)

Goswami, Jotish Chandra, B.Com, G.D.A., A. (1-7-49), F. (16-8-49), 34-C, Ananda Palit Road, Entally. (309)

Green & Co., 3, S. N. Banerjee Road.

†Green, Bryan McDonald, A. (1-7-49), C/o Heatly & Gresham Ltd., 31, Chittaranjan Avenue. (1375)

Guha (B.) & Co., 5 & 6, Hare Street.

Guha, Bani Kanta, B.A., A. (1-7-49), F. (16-8-49), 10, Indra Roy Road, Bhowanipore (578)

Guha, Biswaranjan, G.D.A., A. (1-7-49), F. (16-8-49), Guha & Guha, 21, Old Court House Street. (187)

Guha, Brajes Chandra, B.Com., A. (1-7-49), F. (16-8-49), B. Guha & Co., 5 & 6, Hare Street. (429)

Guha, Dhirendra Mohan, B.Sc., A. (1-7-49), 33-C, Ram Mohan Dutta Road, Elgin Road P.O. (1390)

Guha & Guha, Grosvenor House, 21, Old Court House Street.

Guha, Krishna Brata, B.Com., LL.B., A. (17-1-53), 3A, Monmohan Bose Street. (2365)

Guha Mukherjee & Co., 17, Mangoe Lane.

Guha (N.) & Co., 158B, Upper Circular Road.

Guha Nandi & Co., Room No. 23, 1-B, Old Post Office Street,

Guha, Niranjan, M.A., B.Com., A. (20-4-53), N. Guha & Co., 158-B, Upper Circular Road. (2475)

Guha, Pratul Chandra, G.D.A., A. (1-7-49), F. (16-8-49), Guha & Guha, 21, Old Court House Street, Grosvenor House. (438)

†Guha, Ranendra Sankar, M.A. (Cantab.), A.C.A. (Eng. & Wales), A.C.W.A. (Eng.), A. (15-10-51), Accountant, James Finlay & Co. Ltd., 2, Netaji Subhas Road. (2088)

Guha (S. N.) & Co., 12, Waterloo Street.

Guha, Sachindra Nath, B Sc., G.D.A., A. (1-7-49), S. N. Guha & Co., 12, Waterloo Street. (1275)

†Guha, Sanjib Chandra, B.Sc., LL.B., A.S.A.A., A. (1-7-49), F. (16-1-51), Additional Commissioner of Commercial Taxes, Govt. of West Bengal, Pollock House, 3rd Floor, 18-A, Brabourne Road. (535)

†Guha, Tarun Kumar, B.Com., A.C.A. (Eng. & Wales), A. (13-6-52), with Love-lock & Lewes, 4, Lyons Range. (2222)

Guha Roy, Dhirendra Nath, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Pal & Roy, 2, Church Lane. (269)

†Guha-Roy, Promathesh, B.Com., A. (6-5-53), Q-171, Santoshpur Road. (2508)

Guhathakurata (P. K.) & Co., 7, Hastings Street, 2nd Floor.

Guhathakurta, P. K., B.Com., A. (21-3-50), P. K. Guhathakurata & Co., 7, Hastings Street, 2nd Floor. (1652)

- uliani, Mohan Lal, A. (4-9-52), 10, Chandra Mandal Lane. (2274)
- ipta, Abani Bandhu, B.Sc., LL.B. (Belf.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), Gupta & Mitra, Windsor House, P-14, Mission Row Extension. (573)
- 1pta, Amiya Sankar, M.A., B.Com., A. (20-1-54), A. S. Gupta & Co., 10, Old Post Office Street. (2773)
- ipta (A. S.) & Co., 10, Old Post Office Street.
- apta, Gopal Chandra, A. (1-7-49), 43-C, Girish Park North, P.O. Beadon Street. (1473)
- ıpta, Hiranendu, B.Sc., A. (26-9-49), 48/4, Manohar Pukur Road, P.O. Rashbehari Avenue. (1609)
- upta (J.) & Co., 42, Ganesh Chunder Avenue.
- upta, Jitendra Nath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), A. C. Das Gupta & Co., 12/1, Old Post Office Street. (360)
- upta, Jogendranath, M.A. (Com.), B.L., G.D.A., A. (1-7-49), F. (16-8-49), J. Gupta & Co., 42, Ganesh Chunder Avenue. (137)
- upta, Madan Mohan, B.Com., A. (24-9-49), S. K. Ghosh & Co., 10, Old Post Office Street. (1603)
- upta Mitra & Co., 30, Brabourne Road.
- upta & Mitra, Windsor House, P-14, Mission Row Extension.
- Gupta, Pravas Chandra, B.Sc., G.D.A., A. (1-7-49), F. (6-7-52), 55, Sree Gopal Mullick Lane. (473)
- Gupta, Rabikar, B.Com., A. (18-11-52), Commercial Tax Officer, Govt. of West Bengal, 213, Rashbehary Avenue. (2323)
- upta (R. N.) & Co., 10, Old Post Office Street, 1st Floor.
- upta, Rabindra Nath, B.A., A. (1-7-49), R. N. Gupta & Co., 10, Old Post Office Street, 1st Floor. (1177)
- upta (S. K.) & Co., 65A, Satish Mukherji Road.
- upta, Sachindra Nath, B.Com., A. (21-3-50), **Joy Krishna Sen & Co.,** 30-A, Ramadhone Mitter Lane. (1663)
- Gupta, Sajal Kumar, B.Sc., B.Com., A. (1-5-50), 50-X, Garcha Road. (1707)
- lupta, Salil Kumar, B.Com., A. (27-11-51), S. K. Gupta & Co., 65A, Satish Mukherji Road. (2114)
- Fupta, Sibadas, A. (1-7-49), with George Read & Co., Avenue House, Chowringhee Square. (1121)
- łutgutia (K. N.) & Co., 33, Netaji Subhas Road.
- Futgutia, Kashi Nath, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), K. N. Gutgutia & Co., 33, Netaji Subhas Road. (17)
- Hariharan, Chittur Sivaramaier, B.Com., A. (11-2-53), 10-A, Southern Avenue. (2402)
- Harris, Norman Davidson, M.A., B.Com., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee. (1325)
- fartley, Kenneth John Harold, A. (1-7-49), F. (12-3-50), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (383)
- Haworth, Philip Cunningham, A. (1-7-49), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, P.B. No. 70. (1414)
- Hill, Frederic Montague, A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive, Buildings, 8, Netaji Subhas Road. (1088)
- †Hockley, Clifford, A. (1-7-49), C/o McLeod & Co. Ltd., 3, Netaji Subhas Road. (1502)
- †Iyer, C. S. Venkiteswara, M.A., B.Com., A. (25-3-54), with S. B. Dandeker & Co., P-36, Royal Exchange Place. (2815)
- †Iyer. Narayanaswamy Ramaswamy, G.D.A., A. (16-5-50), Deputy Chief Accountant, Calcutta Port Commissioner's Office, 15, Strand Road. (1721)
- †Jagadisan, T. R., B.Sc., A. (1-7-49), C/o Balmer Lawrie & Co. Ltd., 21, Netaj£ Subhas Road. (1264)

†Jagannathan, R., M.A., A. (1-7-49), C/o Brooke-Bond India Ltd., P.B. No. 187. (1090)

Jain & Co., 46, Strand Road.

Jain, Kamal Kumar, B.Com., LL.B., A. (15-5-52), Jain & Co., 46, Strand Road. (2211)

†Jain, Suparshva Kumar, M.Com., A. (8-5-53), C/o Aluminium Corporation of India, 7, Council House Street. (2512)

Jaju & Co., No. 1, Netaji Subhas Road, 1st Floor.

Jaju, Bajrang Lal, B.A., LL.B., A. (21-9-49), Jaju & Co., No. 1, Netaji Subhas Road, 1st Floor. (1596)

Jantrania, Bhagwandas Manilal, B.Com., A. (7-9-50), Chief Accountant, F. Racak & Co. Ltd., 57, Radha Bazar Street. (1864)

Jha, Laxman Bala, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 12, Lower Chitpur Road, 1st Floor, Triratte Bazar. (212)

Joscelyne, Alan Keith, A. (1-7-49), F. (13-10-52), Lovelock & Lewes, 4, Lyons Range. (1094)

Joy Krishna Sen & Co., 30-A, Ramdhone Mitter Lane.

Just, Arnold Hartman, A. (1-7-49), F. (16-8-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (529)

†Kapur, Rajinder Nath, B.Com., A.C.W.A. (Lond.), A. (14-4-50), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square. (1696)

Kar Sen & Co., 9, Hastings Street.

Kar, Subodh Krishna, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), Kar Sen & Co., 9, Hastings Street. (151)

Kar, Tarun Kumar, B.Com., A. (1-7-49), 1-B, Old Post Office Street, 3rd Floor, Room No. 22. (1542)

Khandelwal (H. P.) & Co., 1-B, Old Post Office Street.

Khanna, Kailash Chandra, B.Com., LL.B., A. (1-7-49), C/o The Imperial Tobacco Co. of India Ltd., 37, Chowringhee. (936)

Khastagir (K.) & Co., 8, Old Post Office Street.

Khastagir, Kalyan Kumar, M.A. (Com.), A. (1-7-49), K. Khastagir & Co., 8, Old Post Office Street. (1441)

Kothari & Co., 12, Old Post Office Street.

Kothari, Bijay Singh, M.A., B.Com., A. (22-12-49), Kothari & Co., 12, Old Post Office Street. (1638)

Kothari (S. S.) & Co., Room No. 40, Grosvenor House, 21, Old Court House Street.
Kothari, Swatantra Singh, B.A., B.Com., A.T.I.I. (Lond.), A. (6-10-52), S. S.
Kothari & Co., Grosvenor House, Room No. 40, 4th Floor, 21, Old Court House Street. (2301)

†Krishnamurthy, Ramaiyer, B.Com., A. (7-4-52), Accountant, Standard-Vacuum Oil Company, Post Box No. 146, 6, Church Lane. (2186)

Kumar, Kamal Chandra, B.Com., B.L., A. (1-7-49), F. (13-1-51), 79/7-A, Lower Circular Road. (927)

Kundu, Balai Chand, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), B. C. Kundu & Co., 13, Brabourne Road. (44)

Kundu (B. C.) & Co., 13, Brabourne Road,

Kundu, Nilmani, B.A., B.L., A. (1-7-49), 198, Rash Behari Avenue, Top Floor. (1181)

†Kundu, Prafulla Kumar, B.Com., G.D.A., A. (14-4-52), 38, Lake Road. (2188)

Kundu, Prithvish Chandra, B.A., B.Com., A. (27-11-52), B. C. Kundu & Co., 13, Brabourne Road. (2332)

Kuppuswamayya, Yanamandram, G.D.A., A. (1-7-49), F. (11-9-50), V. Sankar Alyar & Co., 4-D, Dalhousie Square East, "Stephen House". (264)

haha, Sudhir Chandra, M.Sc., A. (1-7-49), F. (7-6-50), 27/3-B, Hari Ghosh Street. (664)

- Lahiri, Chinmoy, B.Sc., B.Com., A. (12-2-52), Sen & Lahiri, 14/2, Old China Bazar Street, Room No. 180. (2140)
- Laing, John Cuthbert, A. (1-7-49), F. (20-1-54), Lovelock & Lewes, 4, Lyons Range. (1305)
- Lakshminarayanan, V., G.D.A., A. (1-7-49), 25/2, Chakrabere Road South, Bhowanipur. (485)
- †Lal, Jag Mohan, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee. (1546)
- †Lal, Jalota Rameshwar, A.S.A.A., A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square. (1489)
- †Lance, Norman Charles, A.S.A.A., A. (1-7-49), 31, Netaji Subhas Road. (1409)
- Leach, Ronald George, A. (1-7-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road. (1367)
- Lodha & Co., 1-B, Old Post Office Street.
- Lodha, Jaswant Singh, B.Com., LL.B., LL.M. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (29-9-50), Lodha & Co., 1-B, Old Post Office Street. (763)
- Lovelock & Lewes, 4, Lyons Range.
- †Luddy, Samuel, A. (1-7-49), 7, Tottee Lane. (1541)
- †Luthra, Autar Krishan, A.C.A. (Eng. & Wales), B.A. (Hons.), M.A., A. (25-5-53), C/o Andrew Yule & Co. Ltd., 8, Clive Row. (2516)
- Madan (J. B.) & Co., 40, Ballygunge Circular Road.
- Madan, Jamshed Burjor, A.S.A.A., A. (1-7-49), J. B. Madan & Co., 40, Ballygunge Circular Road. (645)
- Madan, Jamshed Jehangir, M.A., B.Com., A. (4-2-54), J. J. Madan & Co., 5, Dharamtalla Street. (2787)
- Madan (J. J.) & Co., 5, Dharamtalla Street.
- †Mahadev, Bhagavatiswara Aiyar, B.A., G.D.A., A. (21-3-50), C/o Western India Match Co. Ltd., Wellesley House, 7, Wellesley Place. (1664)
- †Maiti, Asutosh, B.Sc., B.Com., A. (1-7-49), 1, Karbala Tank Lane. (689)
- †Maiti, Saral Kumar, B.Com., A. (1-10-52), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings. (2295)
- Maltra (A.) & Co., 23-A, Netaji Subhas Road.
- Maitra, Arun Kumar, B.Sc., B.Com., A. (16-3-53), A. Maitra & Co., 23-A, Netaji Subhas Road. (2441)
- Majumdar (H. M.) & Co., 8, Old Post Office Street.
- Majumdar, Hirendra Mohan, M.Sc., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), H. M. Majumdar & Co., 8, Old Post Office Street. (666)
- †Majumdar, Mılan Ranjan, B.Sc., B.Com., A. (23-8-50), P-406, Block G, New Alipore. (1847)
- †Majumdar, Mukunda Prasad, B.Com., A.S.A.A., A. (1-7-49), 20, Dr. Sarat Banerjee Road. (1343)
- †Majumdar, Nil Ratan, B.Sc., G.D.A., A. (1-7-49), F. (2-5-50), Audit Officer, Calcutta University, Scnate House. (540)
- †Majumdar, Ramesh Chandra, B.A., A. (1-7-49), Assistant Registrar of Joint-Stock Companies & Additional Registrar of Firms, West Bengal, 2, North Road, Jadavpur. (1081)
- Majumdar (S. C.) & Co., 49-A, Rash Behari Avenue.
- Majumdar, Sukrit Chandra, B.A., A. (1-7-49), F. (29-6-53), B. Mukerjee & Co., 10, Old Post Office Street, 1st Floor. (1239)
- Majumdar, Sunil Chandra, B.A., A.S.A.A., A. (8-6-50), S. C. Majumdar & Co., 49-A, Rash Behari Avenue. (1765)
- Majumder (R. N.) & Co., 25, Swallow Lane.
- Majumder, Rabindra Nath, B.Com., A. (1-7-49), F. (16-8-49), R. N. Majumder & Co., 25, Swallow Lane. (459)

[PART I

CALCUTTA—(Contd.)

- Majumder, Ramesh Chandra, B.Sc., G.D.A., A. (1-7-49), 35/3, Beniatola Lane. (307)
- Malhan, Ram Prakash, M.A., A. (6-2-51), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square. (1945)
- Mallick & Co., 10, Old Post Office Street, 1st Floor.
- Mallick, Birendra Kumar, B.Com., A. (18-4-53), Mallick & Co., 10, Old Post Office Street, 1st Floor. (2468)
- Mallick (S.) & Co., 9/A, Balaram Bose's 1st Lane.
- †Mallick, Sudhindra Chandra, B.Sc., B.Com., A. (24-2-51), 9/A, Balaram Bose's 1st Lane. (1960)
- Mallick, Suhas Chandra, B.Com., A. (28-1-54), S. Mallick & Co., 9/A, Balaram Bose's 1st Lane. (2783)
- †Mallik, Byom Kesh, B.Sc., A.S.A.A., A. (1-7-49), 131/1, Ahiritola Street. (1059)
- Mallik, Prosanta Kumar, B.Com., A. (6-1-53), 25D, Mohini Mohan Road. (2350)
- Mallik, Ramlal B.A. (Hons.), A. (1-7-49), 172/37, Lower Circular Road. (999)
- Mandal, Sanat Kumar, B.Sc., B.Com., A. (18-12-53), Chatterjee, Mandal, Chakrabarti & Co., 8/2, Hastings Street, 1st Floor. (2754)
- Maneck A. Davar & Co., 8, Old Post Office Street.
- †Marsland, Donald Bryden, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee. (1303)
- Master, Nariman Fakirji, F.S.A.A., A. (1-7-49), F. (18-9-50), S. R. Batlibol & Co., 1-B. Old Post Office Street. (72)
- Maulik, Jagat Bandhu, M.A. (Com.), A. (1-7-49), F. (30-12-50), 17, Mangoe Lane. (650)
- Maulik, Prabodh Chandra, M.A., B.Com., A. (15-2-52), Dass & Maulik, 9/1, Old Post Office Street. (2145)
- †Mazumdar, Satis Chandra, B.A., G.D.A., A. (19-1-50), F. (24-4-53), Commercial Tax Officer, Grade I, 17/2, Jhamapuker Lane. (1646)
- †McPherson, Donald Victor, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee. (1319)
- Mehra, Romesh Chand, B.A. (Com.), A. (4-8-53), C/o Banarsi Dass & Sons, 42, Ganesh Chander Avenue, Calcutta. (2586)
- †Menon, Thrikandiyur Gopala, B.A., A. (17-11-51), Inspecting Assistant Commissioner of Income-Tax Drive, 3, Govt. Place West. (2111)
- Millar, Thomas Orr, A. (1-7-49), C/o Mackinnon Mackenzle & Co. Ltd., 16, Strand Road, P.O. Box No. 163. (1426)
- †Mirza, Boman Manickji, B.Com., A. (22-1-52), 38, Wachelmolla Mansions, 8, Dharamtolla Street. (2125)
- †Mistry, Dinshaw Maneck, A.S.A.A., A. (23-9-52), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square. (2288)
- †Mitra, Amal Chandra, B.Com., A. (1-7-49), 34, Amherst Street. (981)
- Vitra, Amar Prasad, B.Com., A. (1-4-54), "Mitra Sadan", 33, Karbulla Tank Lane. (2829)
- †Mitra, Arun Kumar, A. (1-7-49), 49-A, Hari Ghosh Street, P.O. Beadon Street. (1128)
- Mitra, Asoka Kumar, B.A., B.Com., A. (12-8-50), 22, Cockler Lane, P.O. Rashbehari Avenue. (1820)
- Mitra, Bhupendranath, A. (1-7-49), 29A, Brindaban Basack Street. (859)
- Viitra, Bibhas Kumar, B.Com., A. (25-5-51), B-6, Alonga Mansions, 53, Jatindra Mohan Avenue. (2002)
- Mitra, Bimal Ananda, B.Com., A. (24-8-53), P-739, New Alipore, "P" Block. (2618)
- Witra, Bimal Chandra, B.Sc., A. (1-7-49), 10, Old Post Office Street, 1st Floor, Left Block. (1195)
- Mitra, Brindaban Chandra, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 9, Townshend Road. (368)

- †Mitra, Kamal Kumar, B.A., A.S.A.A., A. (3-12-51), 182-B Lansdowne Road. (2117)
- †Mitra, Kasi Sanker, M.B.E., B.A., A.S.A.A., A. (1-7-49), Deputy Director, Directorate of Health Services (A & A), Government of West Bengal, Writers' Buildings. (579)
- †Mitra, Nirad Baran, B.Com., A. (26-5-50), 15, Kalı Kumar Banerjee Lanc, Tala. (1744)
- Mitra (N. C.) & Co., 10, Old Post Office Street, 1st Floor, Left Block.
- Mitra, Nirmal Chandra, B.Sc., A. (1-7-49), F. (13-10-49), N C. Mitra & Co., 10, Old Post Office Street, First Floor, Left Block. (941)
- †Mitra, Nirmal Kumar, B.A., G.D.A., A. (1-7-49), F. (24-11-51), Secretary & Accountant, Saxby & Farmer (India) Ltd., 17, Convent Road, Entally. (531)
- Mitra, Pareshnath, B.Com., A. (22-1-54), P. N. Mitra & Co., 46, Karbala Tank Lane. (2777)
- Mitra (P. K.) & Co., P-7, Mission Row Extension.
- Mitra (P. N.) & Co., 46, Karbala Tank Lane.
- Mitra, Pravat Kumar B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), P. K. Mitra & Co., P-7, Mission Row Extension. (298)
- Mitra (R. K.) & Co., 10, Old Post Office Street.
- Mitra, Rabindra Kumar, B.Com., A. (21-3-50), R. K. Mitra & Co., 10, Old Post Office Street. (1672)
- †Mitra, Robindra Nath, M.A., B.Com., A. (1-7-49), 3, Surendranath Chatterjee Road. (1073)
- Mitra (S.) & Co., 22-A, Amrita Banerjee Road.
- †Mitra, Sachi Kumar, B.A., A.S.A.A., A. (1-7-49), C/o Duncan Bros. & Co. Ltd., 31, Netaji Subhas Road. (1466)
- Mitra, Sailendra Nath, B.Sc., B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), Gupta & Mitra, Windsor House, P-14, Mission Row Extension. (374)
- Mitra, Salil Kumar, B.Com., A. (24-10-53), S. K. Mitra & Co., 1, British Indian Street. (2693)
- †Mitra, Salil Kumar, B.Sc., B.Com., A.S.A.A., A. (1-7-49), 2/1, Townshend Road. (1504)
- †Mitra, Samir Kumar, B.Sc, A. (1-7-49), C/o James Finlay & Co. Ltd., 2, Netaj‡ Subhas Road. (1089)
- Mitra (S. K.) & Co., 1, British Indian Street.
- Mitra, Subhas Kumar, B.Sc., B.Com., A. (24-4-52), 226. Upper Circular Road. (2200)
- Mitra, Sudhansu Kumar, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. Mitra & Co., 22/A, Amrita Banerjee Road, P.O. Kalighat. (267)
- †Mitra, Sunil Chandra, B.Com., A. (27-11-53), 30, Madan Mitra Lane. (2334)
- Mittal, Avtar Krishan, A.C.A. (Eng. & Wales), A. (26-6-51), 32-A, Lansdowne Road. (2032)
- Mitter (S. K.) & Co., 71-A, Netaji Subhas Road.
- Mitter, Santosh Kumar, M.A., G.D.A., A. (1-7-49), F. (16-8-49), S. K. Mitter & Co., 71-A, Netaji Subhas Road. (25)
- †Mitra, Ishan Chandra, M.A., A. (17-4-51), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings. (1987)
- †Mohindra, Daya Bhushan, M.A., B.Com, (Lond.), A.C.A. (Eng. & Wales), A. (14-4-52), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee. (2187)
- Moitra, Debendra Lal, B.Sc., G.D.A., A. (1-7-49), 3/1-B, Chidam Modi Lane. (398)
- †Molesworth, Hugh Mervyn, B.A., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee. (1324)
- †Mondal, Hara Ballav, A. (1-7-49), C/o Shaw Wallace & Co. Ltd., 4, Bankshall Street, P.B. No. 70. (1415)

Mookerjee Banerjee & Co., 12, Old Post Office Street.

Mookerjee Guhathakurta & Co., 7, Hastings Street, 2nd Floor.

Mookherjee (L. P.) & Co., P-15, Bentinck Street.

Mookherjee, Lakshmi Pada, B.Com., A. (20-8-51), L. P. Mookherjee & Co., P-15, Bentinck Street. (2056)

†Morris, Joseph, A. (1-7-49), Chief Accountant, Octavius Steel & Co. Ltd., P.O. Box No. 55. (1400)

Mukerjea (P. N.) & Co., 11, Old Post Office Street.

Mukerjea, Pashupati Nath, B.Sc., F.S.A.A., A. (1-7-49), F. (22-11-51), P. N. Mukerjea & Co., 11, Old Post Office Street. (1035)

Mukerjee (B.) & Co., 10, Old Post Office Street, 1st Floor.

Mukerjee (M.) & Co., 24, Netaji Subhas Road.

Mukerjee, Makhom Lall, A. (1-7-49), F. (16-8-49), M. Mukerjee & Co., 24, Netaji Subhas Road. (22)

Mukherjee & Co., 1-B, Old Post Office Street.

Mukherjee (A. K.) & Co., 17/1, Pran Krishna Mukherjee Road.

Mukherjee, Ambuj Kumar, B.Com., M.A. (Com.), A. (28-11-53), A. K. Mukherjee & Co., 17/1, Pran Krishna Mukherjee Road. (2745)

Mukherjee, Anup Krishna, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Gangult Mukherjee & Co., 23, Strand Road, Post Box No. 719. (277)

Mukherjee, Asru Kumar, B.Com., A. (11-2-53), Guha Mukherjee & Co., 7, Mangoe Lane. (2405)

Mukherjee (B. B.) & Co., 17, Mangoe Lane.

Mukherjee (B. N.) & Co., 8/2, Hastings Street, 2nd Floor, Room No. 21.

Mukherjee, Bhabani Prosad, B.Com., A. (1-7-49), 1/B, European Asylum Lane. (1536)

†Mukherjee, Bimal Charan, A.S.A.A., A. (1-7-49), 2, Nyayaratna Lane, Shyambazar. (585)

Mukherjee, Chandi Prosad, B.A., F.S.A.A., A (1-7-49), F. (28-4-50), P. K. Mitra & Go., P-7, Mission Row Extension. (918)

Mukherjee (D. N.) & Co., 10, Old Post Office Street.

Mukherjee, Dhirendra Nath, A_I (29-11-49), F. (28-8-50), **George Read & Co.,** Avenue House, Chowringhee Square. (1626)

†Mukherjee, Dwijendra Nath, B.A., A.S.A.A., A. (7-7-50), 16, Lake View Road. (1786)

Mukherjee, Gopal Chandra, B.A., B.Com., A. (16-2-52), 29/3, Serpentine Lane. (2152)

Mukherjee, Manash Kumar, M.A., B.Com., A. (16-9-53), 8/A, Nandaram Sen-Street. (2667)

Mukherjee (M. K.) & Co., 3-1, Bankshall Street.

Mukherjee, Mohajit, B.A., B.Com., A. (12-11-49), 19, Behari Doctor Road, Bhowanipore. (1616)

Mukherjee, Moni Mohan, A. (1-7-49), F. (23-5-52), Mukherjee & Co., 1-B, Old: Post Office Street. (821)

Mukherjee (N. C.) & Co., Room No. 174, 14/2, Old China Bazar Street.

Mukherjee, Nirmal Chandra, B.Com., A. (16-2-54), N. C. Mukherjee & Co., Room No. 174, 14/2, Old China Bazar Street. (2799)

†Mukherjee, Prokash Kumar, B.Com., A. (1-7-49), 45, Suburban School Road, Bhowanipur. (1133)

Mukherjee, Ranajit Kumar, B.Com., A. (1-7-49), F. (4-2-53), S. Sen & Co., 137, Canning Street. (1155)

Mukherjee (S. K.) & Co., 17, Mangoe Lane.

Mukherji, Prafulla Kumar, G.D.A., A. (1-7-49), F. (16-8-49), Mukherji & Roy, 23, Strand Road, Post Box No. 2595. (282)

- Mukherji, Prafulla Kumar, M.A., B.Com., A. (1-7-49), F. (16-8-49), Green & Co., 3, S. N. Banerjee Road. (843)
- Mukherji, Prasanta Kumar, B.Com., A. (1-7-49), S. N. Mukherji & Co., 1-B, Old Post Office Street. (988)
- Mukherji & Roy, 23, Strand Road, Post Box No. 2595.
- Mukherji (S. N.) & Co., 1-B, Old Post Office Street.
- Mukherji, Satyendra Nath, F.S.A.A., A. (1-7-49), S. N. Mukherji & Co., 1-B, Old Post Office Street. (163)
- Mukherji, Susruta, B.Com., M.A. (Com.), A. (20-8-51), Susrut Mukherji & Co., 8/2, Hastings Street, 2nd Floor. (2055)
- Mukhopadhyay, Amarnath, G.D.A., A. (1-7-49), F. (16-8-49), 12, Dalhousie Square East. (620)
- Mukhopadhyay, Arun Kumar, B.Com., A. (1-4-54), 37, Indra Biswas Road, P.O. Belgachia. (2836)
- Mukhopadhyay, Arun Lal, B.Sc., B.Com., A. (13-8-53), 1/1E, Haritaki Bagan Lane. (2601)
- Mukhopadhyay, Bhupendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), N. Sarkar & Co., 17, Mangoe Lane. (250)
- †Mukhopadhyay, Bimal Behari, B.Sc., B.Com., A. (1-11-51), 39/5, Cossipur Road. (2101)
- Mukhopadhyay, Panchanan, B.Com., A. (25-3-54), 44/45, Ezra Street, Gandhi Building, 3rd Floor, Room No. 17. (2814)
- †Mukhopadhyay, Siv Sankar, B.Com., A.S.A.A., A. (1-7-49), C/o Turner Morrison & Co., Ltd., 6, Lyons Range. (1478)
- Mukhopadhyay, Sulabh Kumar, B.Com., A. (10-3-53), C/o Mookerjee Banerjee & Co., 12, Old Post Office Street. (2434)
- Mukhopadhyay, Sushil Kumar, G.D.A., A. (1-7-49), F. (16-8-49), Mookerjee Banerjee & Co., 12, Old Post Office Street. (370)
- †Nag, Somendra Nath, B.Com., A. (12-6-53), 31/6, Golf Club Road. (2534)
- †Nagaraja Rao, Rayasam, A. (1-7-49), C/o Bird & Co., Chartered Bank Building. (1044)
- Naik, Khandubhai Manibhai, G.D.A., A. (1-7-49), F. (6-7-52), 67, Stephen House, 4, Dalhousie Square East. (76)
- Nandi, Hrishikes, M.Sc., LL.B., A_{\bullet} (29-7-53), Guha Nandi & Co., Room No. 23, 1-B, Old Post Office Street. (2574)
- Nandi, Nirad Baran, A. (20-5-52), 30/8-B, Doctor Lane. (2214)
- Nandi (P. C.) & Co., Lindlie Chambers, 6, Hastings Street.
- Nandi, Frafulla Chandra, M.A. (Cantab.), B.Sc., A. (1-7-49), F. (16-8-49), P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street. (40)
- †Nandy, Ajit Kumar, B.Com., A. (16-2-52), C/o Nandy Brothers, 31, Ashutosh Mukherji Road. (2151)
- Narielvala, Pestonji Mancherji, B.A. (Hons.), LL.B., A.S.A.A., A. (13-12-51), S. R. Batliboi & Co., 1-B, Old Post Office Street. (2124)
- †Niemeyer, John Roderick Theodore, A. (1-7-49), C/o Andrew Yule & Co. Ltd., 8, Clive Row. (1180)
- †Niyogi, Mohit Kumar, B.Com., A. (13-6-51), 8-A, Wedderburn Road, P.O. Rasbehari Avenue. (2015)
- Niyogi, Salil Kumar, M.A., B.Com., A. (17-3-54), S. K. Niyogi & Co., 55-B. Hindustan Park. (2812)
- Niyogi (S. K.) & Co., 55-B, Hindustan Park.
- Nundy, Manmatha Nath, B.Com., A. (1-7-49), F. (12-1-52), Ghose Nundy & Co., 71/A, Netaji Subhas Road, Room No. C/7, (759)
- Nundy, Monoj Kumar, B.Com., A. (1-7-49), F. (28-8-50), Nundy Roy & Co., 6, Old Post Office Street. (754)
- Nundy Roy & Co., 6, Old Post Office Street.
- †Pal, Ashutosh, B.Com., A. (14-2-52), 35-A, Braj Nath Dutt Lane. (2142)

Pal (D. C.) & Co., 1, Netaji Subhas Road.

Pal, Dinesh Chandra, B.Com., A. (24-11-53), D. C. Pal & Co., 1, Netaji Subhas Road. (2737)

Pal, Jatindra Mohan, B.Sc., G.D.A., A. (1-7-49), 91, Surendra Nath Banerjee Road. (827)

Pal & Roy, 2, Church Lane.

†Palchaudhuri, Krishnaballabh, M.A. (1-7-49), Pollock House, 28-B, Pollock Street. (271)

Pande, Shri Nath, B.Com., A. (16-2-53), Ghosh & Pande, Room No. 9, First Floor, 113-C, Netaji Subhas Road. (2415)

Parker, Walter Edmund, A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (1381)

Parnandi, Ram Mohun Rao, A. (1-7-49), 161-A, Rash Behari Avenue. (509)

Pathak, Sisir Kumar, B.Sc., A. (23-4-53), S. K. Pathak & Co., 35, Netaji Subhas Road. (2480)

Pathak (S. K.) & Co., 35, Netaji Subhas Road.

Paul, Akshoy Kumar, B.Com., A. (1-10-53), 107, Amherst Street. (2684)

Paul, Anil Madhab, B.Com., A. (5-7-50), B. N. Mukherjee & Co., 8/2, Hastings Street, 2nd Floor, Room No. 21. (1779)

†Paul, Chandrakanta, B.Com., G.D.A., A. (27-6-50), Commercial Tax Officer, West Bengal, 10, Madan Street. (1773)

Peat, Roderick Mackay, M.A., A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (1175)

Percival, Stanley William, A. (1-7-49), Ford, Rhodes, Parks & Co., Stephen House, Dalhousie Square. (1372)

Poddar. Manindra Chandra, A. (1-7-49), F. (23-1-51), Shaha & Co., 10, Old Post Office Street. (1018)

Poonevala, Erach Maneckshaw, B.Com., A. (17-2-53), P-25, Ganesh Chandra Avenue. (2418)

†Prager, Hubert Norris, A. (1-7-49), Finance Department, James Finlay & Co., Ltd., 2, Netaji Subhas Road. (1337)

Prasad, P. N. Rajendra, B.A., B.Com., A. (11-1-54), with R. V. Aiyar & Co., 8/2, Hastings Street. (2761)

†Prasad, Shree Krishna, B.Com., A. (23-1-53), C/o P. D. Himatsingka & Co., θ, Old Post Office Street. (2372)

Prasad (S. K.) & Co., 1-B, Old Post Office Street.

Price, Waterhouse, Peat & Co., B-4, Clive Buildings.

†Raghavan, K., A. (1-7-49), Suit No. 31/F, Hindustan Building, Corporation Place. (897)

†Raghupathi, T. R., A. (1-7-49), C/o Port Commissioners' Office, 15, Strand Road. (700)

Raha, Durga Das, B.A., A. (5-1-53), 51, Mirzapur Street. (2348)

Raha, Rames Chandra, B.A., A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range. (789)

Rajagopalan, Conjeevaram, G.D.A., A. (1-7-49), 40, Lake Place. (334)

Rakshit, Bibhuti Bhuson, B.Com., A. (1-7-49), 233/1-B, Upper Circular Road. (972)

†Ramabadran, Gopalachariar, A. (5-7-50), C/o Hercules Insurance Co., Ltd., 16, Hare Street. (1777)

Ramalingam, C. S., A. (1-7-49), F. (25-9-53), Roy & Bagchi, 8/2, Hastings Street. (895)

†Ranken, Francis, A. (1-7-49), C/o Jessop & Co. Ltd., 63, Netaji Subhas Road. (1252)

†Ray, Ajit Kumar, B.Sc., B.Com., A. (1-4-54), 14, Congress Exhibition Road. (2835)

Ray, Amitava, B.Sc., A. (1-7-49), 27, Allenby Road. (1166)

Ray, Amiya Nath, A. (1-7-49). F. (16-8-49), Ray & Ray, 6, Church Lane. (69)

Ray, Anilendu, B.Com., A. (1-7-49), Ray & Bhattacharya, 8, Old Post Office Street. (1277)

Ray, Anupam Chandra, B.Com., A. (1-4-53), Suite No. 15, Block 'B', C.I.T. Buildings, 11-A/21, Christopher Road (2451)

Ray, Basanta Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), B. K. Ray & Co., 14, Bentinck Street (132)

Ray & Bhattacharya, 8, Old Post Office Street.

Ray, Bimalansu, B.Com., A (1-7-49), 16-Q, Dover Lane Ballygunge. (1445)

Ray, Bimal Chandra, B.Sc., A. (1-7-49), F. (1-4-52), 106/1C, Hazara Road. (747)

Ray (B. K.) & Co., 14, Bentinck Street.

Ray, Brajendra Krishna, B.Com., A. (1-7-49), F. (29-5-50), 2, Dalhousie Square East, 1st Floor. (924)

Ray, Kalidas, B.Com., A. (1-7-49), 31/C, Ramkrishna Samadhi Road, P.O. Narkeldanga. (1163)

Ray, Manindra Kumar, B.Sc., A (1-7-49), 188/A, Rash Behari Avenue. (1392)

Ray, Nripendra Nath, M.A., B.L., A. (1-7-49), 20, Madan Mitra Lane, P.O. Beadon Street. (1058)

†Ray, Ramesh Chandra, B.Com., A (1-7-49), 31, Ram Mohan Dutt Road, P.O. Elgin Road. (1259)

Ray & Ray, 6, Church Lane.

†Ray, Subodhchandra, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 1, Madan Street. (884)

†Ray, Sukhendu, B.Sc., A.S.A.A., A. (20-8-53), 148, Rashbehary Avenuc. (2617)

Ray Choudhury (N. K.) & Co., 111-B. Netaji Subhas Road, Room No. 9.

Ray Choudhury, Nabendu Kumar, B.Com., A. (16-2-52), N. K. Ray Choudhury & Co., 111-B, Nctaji Subhas Road. Room No. 9. (2150)

Ray Moulik & Co., 3, Mangoe Lane.

Ray Moulik, Anindya Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Ray Moulik & Co., 3, Mangoe Lane. (332)

Read (George) & Co., Avenue House, Chowringhee Square.

Reid, Robert, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road. (1429)

Robson, Thomas Buston, A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (1380)

Roy (A. C.) & Co., 1-B, Old Post Office Street.

Roy, A. C., B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), A. C. Roy & Co., 1-B, Old Post Office Street. (152)

Roy, Amiya Mohan, B.Sc., A.S.A.A., A. (1-7-49), F. (25-9-50), Mukherji & Roy, 23, Strand Road, P.B. No. 2595. (1547)

†Roy, Anil Kumar, B.A., A. (1-7-49), F. (13-10-49), C/o Orr Digman & Co., 29, Netaji Subhas Road. (580)

Roy (A. M.) & Co., 1/B, Old Post Office Street.

Roy & Bagchi, 8/2, Hastings Street.

†Roy, Bhupendra Mohan, M.A., A.S.A.A., A. (1-7-49), 1, Kabir Road, P.O. Kalighat. (596)

†Roy, Bibhuti Bhusan, B.A., A.S.A.A., A. (1-7-49), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (1029)

†Roy, Bimala Prosad, B.A., B.L., A. (1-7-49), F. (21-5-51), Registrar of Joint Stock Companies, West Bengal, "Eastern Court", P-29, Mission Row Extension. (602)

Roy, Hari Prosanna, B.Sc., G.D.A., A. (1-7-49), F. (18-7-50), 8/1/A, Shamananda Road, Bhowanipur. (339)

Roy (J. M.) & Co., Temple Chambers, 2nd Floor, 6, Old Post Office Street.

Roy, Jitendra Mohan, G.D.A., A. (1-7-49), F. (16-8-49), J. M. Roy & Co., Temple Chambers, 2nd Floor, 6, Old Post Office Street. (363)

Roy (K. C.) & Co., 10, Old Post Office Street, Ground Floor, Right Block.

Roy, Kshitish Chandra, M.A. (Com.), A.S.A.A., A. (8-8-50), K. C. Roy & Co., 10, Old Post Office Street, Ground Floor, Right Block. (1817)

Roy (N. C.) & Co., 12, Waterloo Street.

Roy, Nirmal Chandra, B.Com., LL.B., A. (11-2-53), N. C. Roy & Co., 12, Waterloo Street. (2404)

Roy (N. K.) & Co., P-39, Prinsep Street, P.O. Box No. 33, G.P.O.

Roy, Nripendra Krishna, M.Sc., A.S.A.A., A. (1-7-49), F. (16-8-49), N. K. Roy & Co., P-39, Prinsep Street, P.O. Box No. 33, G.P.O. (238)

Roy, Radhashyam, B.Com., A. (17-6-53), 20, Bysack Street, Burrah Bazar. (2537)

Roy (R. N.) & Co., 6, Hastings Street, Lindlie Chambers, 3rd Floor.

Roy, Rathindra Nath, B.Com., A. (1-7-49), F. (7-7-51), R. N. Roy & Co., Lindlie Chambers, 3rd Floor, 6, Hastings Street. (609)

Roy, Satyabrata, F.S.A.A., A. (1-7-49), F. (16-8-49), A. C. Roy & Co., 1-B, Old Post Office Street. (625)

Satyendra Chandra, B.Sc., A. (1-7-49), Chief Accountant, Airways (India) Ltd, 15, Ganesh Chandra Avenue, (643)

Roychoudhurl & Co., 244-B, Vivekananda Road.

Roychoudhuri, Sudhir Kumar, B.Com., A (22-5-50), Roychoudhuri & Co., 244-B, Vivekananda Road. (1737)

Roy Choudhury (J. N.) & Co., 22, Canning Street.

Roy Choudhury, Jyotirindra Nath, G.D.A., A. (1-7-49), F. (16-8-49), J. N. Roy Choudhury & Co., 22, Canning Street. (337)

Roy Chowdhury (A.) & Co., 12, Chowringhee Square, 2nd Floor.

Roy Chowdhury, Arun Kumar, B.Com., A. (26-8-53), with A. M. Roy & Co., 1-B, Old Post Office Street. (2627)

Roy Chowdhury. Auravinda, B.Com., A. (1-8-53), A. Roy Chowdhury & Co., 12, Chowringhee Square, 2nd Floor. (2581)

Roy Chowdhury (B.) & Co., 7, Esplanade East, Lakshmi Building.

Roy Chowdhury, Bivas Chandra, B.Com., A. (4-9-52), B. Roy Chowdhury & Co., 7, Esplanade East, Lakshmi Building. (2265)

Roy Chowdhury (K. C.) & Co., 12, Dalhousie Square East.

Roy Chowdhury, Kshitish Chandra, G.D.A., A. (1-7-49), F. (16-8-49), K. C. Roy Chowdhury & Co., 12, Dalhousie Square East. (342)

Roy Chowdhury, Kumar Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Roy Chowdhury & Moitra, 8/2, Hastings Street. (274)

Roy Chowdhury & Moitra, 8/2, Hastings Street.

Roy Chowdhury, Sachindra Mohan, M.A., B.Com., A. (21-3-50), 3, Mangoe Lane. (1660)

Saha, Girindra Mohan, B.Com., F.S.A.A. (Lond), A. (1-7-49), F. (3-11-51), G. Basu & Co., 6, Hastings Street (947)

Saha, Gopal Chandra, B.Sc., G.D.A., A. (1-7-49), F (16-8-49), Shaha & Co., 10, Old Post Office Street (341)

Saha, Hiron Kumar, B.Com., A. (1-7-49), F. (28-8-51), Saha & Majumder, 23A, Netaji Subhash Road, 2nd Floor (875)

Saha & Majumder, 23-A, Netaji Subhash Road, 2nd Floor.

Saha, Rabindra Nath, B.Sc., A (1-7-49), F. (16-8-49), Saha & Majumder, 23-A, Netaji Subhash Road, 2nd Floor. (808)

Saha (S. P.) & Co., 5, Hastings Street, 1st Floor

Saha, Sarada Prasad, B.Com, A. (23-3-50), S. P. Saha & Co., 5, Hastings Street, 1st Floor. (1680)

Sambhu N. De & Co., 1-B, Old Post Office Street.

Sambiah, Kannappady Sitharama, G.D.A., A. (1-7-49) F (16-8-49), 45. Lansdowne Terrace, Kalighat. (308)

SEC. 1]

CALCUTTA---(Contd.)

- †Sampat, Mathuradas Dharamshi, G.D.A. A. (1-7-49), Accountant, National Insurance Co. Ltd., 7, Council House Street. (840)
- Sankar Aiyar (V.) & Co., 4-D, Dalhousle Square East, Stephen House.
- Sanyal (G.) & Co., Temple Chambers, 6, Old Post Office Street.
- Sanyal, Gaurishankar, B.Com., A. (25-11-49), G. Sanyal & Co., Temple Chambers, 6, Old Post Office Street. (1622)
- Sanyal, Monoj Mohan, B.Com., A. (23-4-53), 34/1, Madan Mitra Lane. (2478)
- Sanyal, Nripendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (3-1-50), N. Sarkar & Co., 17, Mangoe Lane. (375)
- Sarkar, Arun Prakash, B.Com., A. (1-7-49). Das Sarkar & Co., 8/2, Hastings Street. (1432)
- Sarkar, Asoke Kumar, B.Sc., A. (1-7-49), F. (16-8-49), Plot No. 6, C.I.T. Scheme No. 51, Madanmohan Tala. (781)
- †Sarkar, Bijay Kumar, G.D.A., A. (1-7-49), 8/D, Ekdalia Place, Ballygunge. (1525)
- †Sarkar, Durga Charan, A. (1-7-49), with Price, Waterhouse, Peat & Co., 6, Brindaban Pal Lane. (1162)
- Sarkar (K. C.) & Co., Room No. 46. Stephen House, 4 & 5. Dalhousie Square.
- Sarkar, Kshitish Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), K. C. Sarkar & Co, Room No. 46, Stephen House, 4 & 5, Dalhousie Square. (297)
- Sarkar (N.) & Co., 17. Mangoe Lane.
- Sarkar, Narendranath, M.A., F.S.A.A., A. (1-7-49), F. (11-10-50), Plot No. 605, Block "0", New Alipore. (68)
- Sarkar, Parbati Kishore, B.Com., A. (9-7-53), 43, Dharmatalla Street, Top flat. (2549)
- †Sarkar, Pradyot Kumar, A.S.A.A., A. (8-11-53), Accountant, Octavius Steel & Co. Ltd., 14, Old Court House Street (2722)
- Sa) kar, Sukumar De, B.Sc., A. (29-8-51), 6, Old Post Office Street, Ground Floor
- Sarma & Co., 8/2, Hastings Street, Top Floor, Room No. 27
- †Sastry, Viswanadham Venkata Srinivasa, B.Com., I.R.S., A. (21-6-51), Income-Tax Officer, (Class I), Rash Behari Avenue. (2026)
- Sen, Ahindra Nath, B.A., A. (1-7-49), 71, Jatindra Mohan Avenue, Second Floor, Flat No. 4. (952)
- .†Sen, Amiya Kumar, A. (1-7-49), 11, Lake Avenue. (1406)
- Sen, Arun Kumar, B.Com., A. (1-7-49), F. (13-2-54), 3/2, Madan Street, 1st Floor. (1396)
- Sen, Bansi, B.Com., A. (1-7-49), 37 Beadon Row, P.O. Beadon Street. (1103)
- †Sen. Benoy Kumar, B.Sc., B.A. (Com.), A. (1-7-49), F. (22-4-52), 201, Park Street. (758)
- †Sen, Biman Behari, B.A., G D A., A. (1-7-49), 80/B, Sambhu Nath Pandit Street, P. O. Elgin Road. (1405)
- Sen, Biswajit, B.Com, A. (28-3-51), 40/2, Guruprasad Chowdhury Lane. (1978)
- Sen, Biswaranjan, B.Com., A. (29-6-53), 64, Lake Avenuc. (2542)
- Sen (C. R.) & Co., 4, Clive Ghat Street.
- Sen, Chitta Ranjan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), C. R. Sen & Co., 4, Clive Ghat Street, 2nd Floor. (71)
- Sen (D. P.) & Co., 6-A, S. N. Banerjec Road, 1st Floor.
- Sen, Devaprosad, B.A., A. (1-7-49), F. (26-10-50), D. P. Sen & Co., 6-A, S. N. Bancriee Road, 1st Floor. (822)
- Sen (J.) & Co., 5, Hastings Street, Top Floor.
- Sen, Jitendranath, F.S A.A., A. (1-7-49), F. (16-8-49), J. Sen & Co., 5, Hastings Street, Top Floor. (231)
- †Sen, Kamalendu, B.Com., A. (15-5-52), Block 'O', P-692, New Alipore.
- Sen, Naba Krishna, B.Com., A. (19-6-53), Sen & Lahiri, 14/2, Old China Bazar Street, Room No. 180. (2538)

Sen, Niladrinath, B.Com., A. (16-12-53), 1, Netaji Subhas Road. (2751)

Sen (P.) & Co., 10, Old Post Office Street, First Floor.

Sen, Parbati Sankar, M.A., B.Com., A. (1-7-49), F. (24-12-49), P. Sen & Co., 10, Old Post Office Street, First Floor. (956)

Sen, Rabindra Nath, M.A., B.L., B.Com., A.S.A.A., A. (1-7-49), Price, Water-house, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (1054)

Sen (S.) & Co., 137, Canning Street.

Sen, Sakti Sankar, A. (1-7-49), 5/2-A, Bir Chand Goswami Lane. (693)

Sen, Santosh Kumar, F.S.A.A., A, (1-7-49), F. (16-8-49), Kar Sen & Co., 9, Hastings Street. (235)

Sen, Satyendra Nath, M.A., B.Com, (Lond.), A.C.A. (Eng. & Wales), A.S.A.A. A. (25-4-52), Ray & Ray, 6, Church Lane. (2201)

Sen, Satya Ranjan, M.A., F.S.A.A., A. (1-7-49), F. (27-11-53), S. R. Sen & Co., 13, Jagannath Datta Lane. (1216)

Sen, Saures Chandra, A. (1-7-49), F. (12-8-53), 1/3-B, Delhi Serampore Lane, Ballygunge. (812)

Sen, Sisir Kumar, B.Com., A. (11-8-53), S. K. Sen & Co., 1, British Indian Street. (2598)

Sen (S. K.) & Co., 1, British Indian Street.

Sen (S. M.) & Co., 4/1, Apurba Mitter Road.

Sen (S. R.) & Co., 13, Jagannath Datta Lane.

Sen, Sudhindra Mohan, B.A., A. (1-7-49), S. M. Sen & Co., 4/1, Apurba Mitter Road. (1246)

Sen Gupta, Asim Kumar, B.Com., A. (21-5-51), 23/71, Babubagan Lane. (1999)

†Sen Gupta, Benoyendra Prasad, A.S.A.A., A. (1-7-49), C/o The Calcutta Electric Supply Corporation Ltd., Victoria House. (1518)

Sen Gupta, Bijan Kumar, M.A., B.Com., LL.B., A. (1-7-49), F. (14-7-53), J. C. Das & Co., 135, Canning Street. (1263)

Sen Gupta (D. C.) & Co., 10, Clive Row.

Sen Gupta, Dipes Chandra, B.Com., A. (1-7-49), D. C. Sen Gupta & Co., 10, Clive Row. (1370)

Sen Gupta, D. M., A. (1-7-49), 10, Hastings Street. (1558)

Sen Gupta (J. L.) & Co., 17, Pollock Street.

Sen Gupta, Jyoti Lal, B.Com., A. (28-11-53), J. L. Sen Gupta & Co., 17, Pollock., Street. (2744)

Sen Gupta (N.) & Co., 98/2, Harish Mukherjee Road.

Sen Gupta, Nirod Baran, B.Com., A. (17-4-50), N. Sen Gupta & Co., 98/2, Harish Mukherjee Road. (1698)

Sengupta (S.) & Co., 10, Old Post Office Street.

†Sen Gupta, Sisir Kumar, M.A., A. (1-7-49), C/o I. G. N. Rly. Co., Ltd., Accounts Department, 4, Fairlie Place. (703)

Sen Gupta, Sitalacharan, M.A., G.D.A., A. (1-7-49), F. (16-8-49), S. Sen Gupta & Co., 10, Old Post Office Street. (458)

Sen Gupta (S. M.) & Sons, 10, Hastings Street.

Sengupta, Subimal, B.Com., A. (17-9-53), 38/1, Srigopal Mallick Lane. (2674)

Sen Gupta, Sudhansu Mohan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), S. M. Sen Gupta & Sons, 10, Hastings Street. (405)

Sen Gupta, Sudhindra Nath, M.A., B.Com., A. (9-1-50), J. C. Das & Co., 135, Canning Street. (1645)

Sen Gupta, Surendra Mohan, M.A., G.D.A., A. (1-7-49), F. (16-8-49), S. M. Sen Gupta & Sons, 10, Hastings Street. (166)

Sen & Lahiri, 14/2, Old China Bazar Street, Room No. 180.

Sethia (B. M.) & Co., 2, Royal Exchange Place.

Sethia, Bahadur Mal, B.Com., A. (21-9-49), B. M. Sethia & Co., 2, Royal Exchange Place. (1592)

- Shah, Banwari Lal, B.Com., A. (3-11-53), with S. R. Batliboi & Co., 1-B, Old Post Office Street. (2716)
- Shah, Mahabir Prasad, B.Com., LL.B, A. (24-3-53), M. P. Shah & Co., 3 & 4, Hare Street. (2443)
- Shah (M. P.) & Co., 3 & 4, Hare Street.
- †Shah, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., A. (1-7-49), C/o United Commercial Bank Ltd., 2, Royal Exchange Place, Top Floor. (158)
- Shaha & Co., 10, Old Post Office Street.
- Sharma, Durga Prasad, M.A., B.Com., A. (1-7-49), F. (2-8-52), Sharma Gautam & Co., 138, Canning Street. (1150)
- Sharma Gautam & Co., 138, Canning Street.
- Sharma (H. P.) & Co., Temple Chambers, 6, Old Post Office Street.
- Sharma, Hari Prasad, B.Com., A. (1-7-47), F. (13-2-54), H. P. Sharma & Co., Temple Chambers, 6, Old Post Office Street. (1228)
- Sharma (J. N.) & Co., 26, Chowringhee.
- Sharma, Suraj Mal, B.Com., LL.B., A. (18-12-53), with **K. N. Gutgutia & Co.,** 33, Netaji Subhash Road. (2753)
- Sheshadri, Nagar Subbarao, G.D.A., A. (1-7-49), 182/B, Lansdowne Road. (1024)
- Shukla, Rameshchandra Narbheram, B.Com., A. (16-12-49), C/o Louis Dreyfus & Co. Ltd., Pollock House, 28, Pollock Street. (1632)
- †Sifton, James Elgood, A. (1-7-49), with **Price, Waterhouse, Peat & Co., B-4,** Clive Buildings, 8 Netaji Subhash Road. (1144)
- †Sim. George Alexander Strachan, A (1-7-49), C/o Andrew Yule & Co. Ltd., 8, Clive Row. (917)
- †Singh, Kanwar Anand, B.A., B.Com, (Lond.), A.C.A. (Eng. & Wales), A. (13-6-52), With Lovelock & Lewes, 4, Lyons Range. (2223)
- Singhi & Co., 1-B, Old Post Office Street.
- Singhi, Jai Singh, B.Com., A. (1-4-53). Singhi & Co., 1-B, Old Post Office Street. (2462)
- Singhi, Ramchandra, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), Singhi & Co., 1-B, Old Post Office Street. (667)
- †Sinha, Nagendra Prasad, M.A., M.Com., LL.B., A. (27-4-53), 22-B, South End Park. (2491)
- "Sinha Roy (S. K.) & Co., 19, Strand Road.
- Sinha Roy, Santosh Kumar, M.A., B.Com., A. (15-5-50), S. K. Sinha Roy & Co., 19, Strand Road. (1715)
- †Sinha, Satyendra Nath, B.A. (Com.) (Hons.), A. (22-5-51), C/o National Tobacco Co. of India Ltd., Norton Buildings. 1 & 2, Old Court House Corner. (2000)
- Sircar Gupta & Co., 3/1, Mangoe Lane.
- Sircar, Santoshmoy, M.A., B.Com., LLB, A. (1-7-49), F. (7-1-54), Sircar Gupta & Co., 3/1, Mangoe Lanc. (1371)
- Sitaram & Co., 10, Old Post Office Street.
- Stram, Swaminatha, B.Com., A. (29-9-51), Sitaram & Co., 10, Old Post Office, Street. (2043)
- Sloan, James, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road. (1427)
- Smailes, John, A. (1-7-49), F. (23-12-50), Ford, Rhodes, Parks & Co., Stephen House, Dalhousic Square. (517)
- †Smalley, David, A. (1-7-49), C/o Jardine Henderson Ltd., 4, Clive Row. (1510)
- Som (R.) & Co., 19/C, Raja Manindra Road, Paikpara.
- Som, Rakhaldas, B.A., A.S.A.A., A. (1-7-49), F. (15-11-50), R. Som & Co., 19/C, Raja Manindra Road, Paikpara. (1027)
- Sreen (Y. P.) & Co., 9, Royal Exchange Place, 3rd Floor, Room No. 4.
- Sreen, Yash Pal, B.A., A. (1-7-49), F. (16-8-49), Y. P. Sreen & Co., No. 9, Royal Exchange Place, 3rd Floor, Room No. 4. (630)

CALCUTTA—(Contd.)

- †Srinivasan, Hiremagalur Ramiengar, M.A., A.S.A.A., A. (1-7-49), C/o Imperia Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee. (1315)
- Srinivasan, V., A. (14-8-51), 5-B, Clive Ghat Street. (2048)
- †Subramanian, N. P., B.A., G.D.A., A. (1-7-49), Secretary & Chief Accountant, Orient Longmans Ltd., 17, Chittaranjan Avenue. (1179)
- †Sur, Amal Kumar, M.A., B.Com., A. (1-7-49), 14-P, Middle Road, P.O. Entally (1350)
- Sur, Purnanka Mohan, F.S.A.A., A. (1-7-49), F. (16-8-49), Sur & Sen, 11, Old Post Office Street. (419)
- Sur & Sen, 11, Old Post Office Street.
- †Sur, Upendra Nath, B.Sc., A.S.A.A., A. (1-7-49), Suite 8, 36, Chowringhee. (1131) Surl & Co., 2nd Floor, No. 1, British Indian Street.
- Suri, Ishar Singh, G.D.A., A. (1-7-49), Suri & Co., No. 1, British Indian Street 2nd Floor. (955)
- †Suri, Tej Partap Singh, B.Sc., A. (1-7-49), No. 1, British Indian Street, 2nd Floor (1064)
- Susurut Mukherji & Co., 8/2, Hastings Street, 2nd Floor.
- †Swami, M. Vaidyanatha, B.A., L.T., G.D.A., A. (1-7-49), Internal Auditor, The Indian Oxygen & Acetylene Co. Ltd., 48/1, Diamond Harbour Road. (410)
- Swaminathan, Ramakrishna, B.Com., A. (11-11-49), 112-B, Russa Road. (1614)
- Swamy, Sreepada Anantha Padmanabha, G.D.A., A. (11-4-50), Anantham & Co. Ananda Bhavan, 95, Central Avenue. (1695)
- Tandan, Gopal Das. G.D.A., A. (1-7-49), F. (5-12-52). with S. R. Batlibol & Co. 1-B, Old Post Office Street. (380)
- Tandon (M. C.) & Co., 256, Chittaranjan Avenue.
- Tandon, Moti Chand, M.A., B.Com., A. (27-4-53), M. C. Tandon & Co., 256 Chittaranjan Avenue. (2486)
- †Taraporewala, B. Nadirshaw, A. (21-9-49), 84, Dharmtala Street. Block A, Room No. 1. (1597)
- †Tayal, Yashbir Singh, B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (31-10-51) C/o Braithwaite & Co (India) Ltd., Hide Road, Kidderpore. (2098)
- Thakur, Raj Nandan, B.Com., B.L., A. (28-1-53), 16, Munshi Sadruddin Lane (2384)
- Thakur, Rameshwar, M.A., B.Com., LL.B., A. (4-5-53), with Lodha & Co., 1-B Old Post Office Street. (2504)
- Thomson, Alistair Young, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16 Strand Road. (1428)
- †Turcan, Charles Ian, A. (1-7-49), C/o Andrew Yule & Co. Ltd., 8, Clive Row (920)
- Turnbull, Graham Fraser, A. (1-7-49), F. (14-3-53), Ford, Rhodes, Parks & Co. Stephen House, Dalhousie Square. (1173)
- †Twena, Solomon Ferris, B.Com., A. (20-8-52), C/o M. Benalah, 4/1, Sudder Street (2256)
- Usher, Graham Aitchison, A. (1-7-49), C/o Gillanders Arbuthnot & Co. Ltd., 8 Netaji Subhas Road. (1211)
- †Venkataraman, N., B.A., A. (27-4-53), C/o National Insurance Co. Ltd., 7 Council House Street. (2492)
- Viccajee, Victor Framjee, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), S. R. Batlibo & Co., 1-B, Old Post Office Street. (43)
- Wilson, Ian Birrell, A. (1-7-49), F. (13-1-51), Ford, Rhodes, Parks & Co., P.O. Boz 2064, Stephen House, Dalhousie Square. (481)
- †Wright, Lewis Arthur, A. (1-7-49), C/o The Gramophone Co. Ltd., 33, Jesson Road, Post Box No. 48, Dum Dum. (1139)

CUTTACK

Naik (H.) & Co., Telenga Bazar.

Naik, Hrudayanand, B.A., A. (1-7-49), F. (16-8-49), H. Naik & Co., Telenga Bazar. (710)

DARJEELING

†Banerjee, Mrityunjay, B.Com., A. (343-51), with George Read & Co., 1, Auckland Villas, Gandhi Road. (1966)

Mitra (P. K.) & Co., Nihar Lodge, Ladenla Road.

Read (George) & Co., 1; Auckland Villas, Gandhi Road.

DIBRUGARH

Chatterjee, N. C., A. (1-7-49), F. (16-8-49), Dibrugarh District Club. (1573)

Sarkar, Mrinal Kanti, B.A., A. (1-7-49), M. K. Sorcar & Co., Santipara Road, P.O. Rehabari. (1490)

Singh, Mukti Prasad, B.A., A. (1-7-49), F. (16-8-49), Santipara, Rehabari P.O.

Sorcar (M. K.) & Co., Santipara Main Road, P.O. Rehabari.

DIGBOI

†Ray. Bikas Chandra, A.S.A.A., A. (25-9-51), Accountant, Assam Oil Coy. Ltd., Bungalow No. 29. (2081)

DURGAPUR (Dist. Burdwan)

Jagdish Jha, B.Com., A. (23-3-50), Asstt. Accounts Officer, Damodar Valley Corporation. (1677)

Guneshwar, M.A., B.Com., A. (30-4-52), Assistant Accounts Officer, Damodar Roy, Guneshwar, M.A., Valley Corporation. (2203)

GAUIIATI

Das Gupta, Promatha Nath, B.A., G.D.A., A. (1-7-49), F. (29-11-50), Danish Road. (665)

HOOGHLY

†Thakur, Kamakhya Prasad, B.A., A.(1-7-49), Commercial Tax Officer, Scrampur. (1171)

HOWRAH

Bandyopadhyay, Rasamy, B.Com., A. (2-3-53), 11, Ramlal Mukherjee Lane, Salkia.

Bhattachariya (S.K.) & Co., 252/1, Panchanantola Road.

Chatterjee (D. P.) & Co., 165, Belilios Road.

Day & Co., 7, Dinoo Lane.

Day, Birendra Kumar, A. (1-7-49), F. (16-8-49), Day & Co., 7, Dinoo Lane. (537) tHalpin, Henry Joseph, A.C.A. (Eng. & Wales), A. (1-7-49), C/o Burn & Co. Ltd., Howrah Iron Works. (1553)

Kundu, Radha Krishna, B.A., A. (1-7-49), 5/1, Debendra Ganguly Road. Salimar. (944)

Mukherjee, Amolendu Sekhar, B.Com., A. (21-3-52), 142, Ramakristopur Lane, P.O. Sibpur. (2180)

Sen, Sudhir Kumar, B.Com, M.A., B.L., A. (22-10-53), S. K. Bhattachariya & Co., 252/1 Panchanantola Road. (2692)

JALPAIGURI

†Bhattacharyya, Shambhu Nath, B.Com., A. (14-8-50), Agricultural Income-Tax Officer, Jalpaiguri Range. (1822)

Paul & Rudra, No. 3, West Gumtee.

Rudra, Asit Baran, B.Sc., B.L., G.D.A., A. (1-7-49), F. (16-8-49), Paul & Rudra, No. 3. West Gumtee (302)

JORHAT

Saikia, Jnanendra Nath, B.Com., A. (17-4-51), Tarajan. (1986)

KRISHNAGAR (Dist. Nadia)

Barma, Nityananda Biswas, B.Com., A. (1-9-53), Kathuripara. (2637)

Haldar, Nagendra Nath, B.Sc., A.C.A. (Eng. & Wales), A. (7-9-53). (2647)

KULTI

†Philipose, C. P., B.Com., A. (6-1-53), C/o Indian Iron & Steel Co. Ltd. (2349)

MTAT.DA

†Sinha, Dilip Kumar, B Com., A. (1-7-49), Agricultural Income-Tax Officer, Grade I. (1434)

RISHRA (Dist. Hooghly)

Agarwal, Chand Mal, A. (17-4-52), C. M. Agarwal & Co., Hastings Jute Mill Ltd., 8/10, G. T. Road (2197)

Agarwal (C. M.) & Co., Hastings Jute Mill Ltd., 8/10, G. T. Road.

SHAMNAGAR (24 Parganas)

†Agarwal, Sardari Lall, M.A. (Econ.), B.Com., A. (23-1-50), Works Accountant, The Hindustan Vanaspati Mfg. Co. Ltd., Athpur. (1649)

SHILLONG

†Bardalai, Kiran Chandra, B.Com., A. (1-7-49), Examiner of Accounts and Internal Auditor, N. E. F. Agency and Assam Rifles, Geeta Bhawan, Kench's Trace. (1125)

Dutt & Choudhury, Jail Road.

Dutt, Sunirmal, M.A., B.Com., A. (1-7-49), F. (12-1-50), Dutt & Choudhury, Jail Road. (928)

Majumdar, Upendra Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), G. S. Road. (343)

TRIBENI (Dist. Hooghly)

†Sen Gupta, Satyabrata, M.A. (Com.), A. (1-7-49), C/o Tribeni Tissues Ltd., Village: Chandrahati. (1257)

UTTARPARA (Dist. Hooghly)

Banerji (S.) & Co., No. 1, Ram Hary Roy Lane.

Banerji, Subhash Kumar, B.Com., A. (16-4-52), S. Banerji & Co., 1, Ramhary Roy Lane. (2189)

REGION IV

THE STATES OF UTTAR PRADESH, BIHAR, MADHYA PRADESH, BHOPAL. RAJASTHAN, VINDHYA PRADESH AND MADHYA BHARAT

AGRA

Agarwal, Kailashi Lal, B.Com., LL.B., A. (25-8-49), Kailash & Co., Kokila Market, Kinari Bazar. (1582)

Agarwala (D. P.) & Co., 1128/3, Benara Mansion, Bhairon, Belanganj.

Agarwala, Dwarka Prasad, B.Com., LL.B., A. (6-2-51), D. P. Agarwala & Co., 1128/3, Benara Mansion, Bhairon, Belanganj (1946)

Agrawala (K. B. L.) & Co., 70, Kanhaiya Buildings, Raja-ki-Mandi.

Agrawala, Kunj Behari Lal, B.Com., LL.B., A. (1-7-49), F. (24-4-53), K. B. L. Agrawala & Co., 70, Kanhaiya Buildings, Raja-ki-Mandi. (1190)

Dikshit (M. L.) & Co., 13, Vijay Nagar Colony.

Dikshit, Mohan Lal, B.Com., LL.B., A. (1-7-49), M. L. Dikshit & Co., 13, Vijay Nagar Colony. (1346)

Gupta (S. N.) & Co., "Sukh Niketan", Mahatma Gandhi Road.

Gupta, Sukh Nandan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. N. Gupta & Co., "Sukh Niketan", Mahatma Gandhi Road. (123)

Kailash & Co., Kokila Market, Kinari Bazar.

Mehta (R. S.) & Co., 79-F, Prem Nagar, Dayalbagh.

Mehta. Raghubir Singh, M.A., G.D.A., A. (1-7-49), F. (13-10-49), R. S. Mehta & Co., 79-F, Prem Nagar, Dayalbagh. (951)

AKOLA

Mulay (L. A.) & Co., Post Box No. 1.

Mulay, Laxman Anant, B.Com., A. (22-9-52), L. A. Mulay & Co., Post Box No. 1. (2285)

ALIGARH

Pradhan & Co., Jaigunj

Rasool, Shariatur, GDA, A (1-7-49), F (16-8-49), Dodhpur Road (115)

Saksena, Bahadur Lal, BA, A (315-51), Pradhan & Co., Jaigunj (2006)

†Sharma, Basu Deo, B Com, A (19-2-51), C/o The Aligarh Electric Supply Co Ltd, Udai Singh Jain Road (1957)

ALLAHABAD

Agrawal (M.) & Co., 74, Zero Road

Agrawal, Madan Mohan, B Com, A (4-9 52), M. Agrawal & Co., 74, Zero Road. (2272)

Jaiswal (G. P) & Co., 90, Johnstoneganj

Jaiswal, Gaya Prasad, G.D.A., A (1-7-49), F (16 8-49), G. P. Jaiswal & Co., 90, Johnstoneganj (278)

Kar, Purnendu Mohan, M Sc., A (1-7-49), 38, New Bairana (818)

†Luthra, Anirudhar Krishan Fg Off A (21-3-50), No 4, EDIAF Station Manauri (1655)

ALWAR

Datta, Kanhaiya Lal, B Com, LLB, A (30 10-53), K. L. Datta & Co., Datta Bhawan, Lal Gate (2704)

Datta (K. L.) & Co., Datta Bhawan, Lal Gate

†Goyal, Roshan Lal, B Com, LLB, A (31-10 53), Partapur House. (2712)

AMRAVATI

Khandekar, Sharadchandra Shankar, B Com, A (24-8-53), C/o Prof. P S. Khandekar, M Sc, Ambapeth (2621)

Khandekar (S. S.) & Co., C/o Prof P S Khandekar, Ambapeth

BANARAS

Chatterjee, Abimukta, GDA, A (1-7-49), F (16-8-49), Chatterjee & Chatterjee, Lala Lajpat Rai Road (197)

Chatterjee & Chatterjee, Lala Lajpat Rai Road

Das, Ghanshyam, B Com, A (13-11-53), **Ghanshyam Das & Co., K** 31/36, Bhairo Nath. (2731)

Das Gupta, Jnanendra Narayan, ASAA, A (18953), F/4, Hyderabad Colony, Banaras Hindu University (2675)

Ghanshyam Das & Co., 31/36 Bhairo Nath

Misra (S. K.) & Co., 39/79, Chowk

Misra Shii Krishna B Com A (21 3 50) S K Misra & Co, 39/79, Chowk (1669)

Prabhat Ranjan, M Com, FBTI (Lond) A (17-453), "Shamaram", Durga Kund (2463)

Saigal, P. N., A. (1-7-49), F. (16-8-49), Near Kamachha P.O. (1560)

BARAJAMDA (Dist Singbhum)

†Dua, Krishna Lal B Com A (8-12-52), Accountant, Bird & Co Ltd (2340)

BAREILLY

Agrawal & Co., Hind Talkies

Agrawal, Gauri Shankar, B Com, LLB, A (20852), Agrawal & Co., Hind Talkies (2249)

BHAGALPUR CITY

Jha (K.) & Co., 1, Motilal Mishra Lane, Bhikanpur

Jha, Kameshwar, MA, BCom, A (14-851), K. Jha & Co., 1, Motilal Mishra Lane, Bhikhanpur (2049)

BHOPAL

†Saksena, Shiv Prasad, B Com, LLB, A (1749), Treasury Officer, Outside Peergate (1550)

Sharma (P. B.) & Co., Chowk

Sharma, Parmeshwari Ballabh, B.Com., A. (1-7-49), F. (10-8-51), P. B. Sharma & Co., Chowk. (1066)

BIKANER

Bhadani & Co., Goga Gate.

Bhadani, Lal Chand, A. (25-3-54), Bhadani & Co., Goga Gate. (2813)

Bhargava (I. D.) & Co., K.E.M. Road,

Bhargava, Ishwar Dayal, B.A., A. (1-7-49), F. (30-6-50), I. D. Bhargava & Co., K.E.M. Road. (948)

CHURK (Dt. Mirzapur)

†Lal, Brij Mohan, A. (1-7-49), Accounts Officer, U.P. Government Cement Factory.

DARBHANGA

Jajodia, Narain Prasad, B.Com., A. (8-9-53), N. P. Jajodia & Co., Basantganj. (2655)

Jajodia (N. P.) & Co., Basantganj.

DEHRA DUN

Bahri (P. N.) & Co., 15, Rajpur Road.

Bahri, Parma Nand, G.D.A., A. (1-7-49), F. (16-8-49), P. N. Bahri & Co., 15, Rajpur Road. (256)

FARRUKHABAD

Gupta (C. P.) & Co., Nehru Road.

Gupta, Chandra Prakash, M.Com., A. (20-8-52), C. P. Gupta & Co., Nehru Road. (2255)

GHAZIABAD

Jagdish Prasad & Co., Grand Trunk Road.

GWALIOR

Bhargava, Mukut Beharilal, A. (1-7-49), Behind Chitra Talkies, Lashkar. (1559) Garg, Prem Dayal, M.A., B.Com., A. (22-7-50), Patankar Bazar. (1808)

Gupta (S. N.) & Co., Patankar Bazar, Lashkar.

†Pandit, Ramakant Vinayakrao, B.Com., A. (1-7-49), Assistant Sales-Tax Com-missioner, Government of Madhya Bharat. (971)

Shinde, Baburao Govindrao, B.Com., A. (23-8-50), B. G. Shinde & Co., Nawab House, Kampoo Kothi, Lashkar. (1853)

Shinde (B. G.) & Co., Nawab House, Kampoo Kothi, Lashkar.

Vidyarthi & Sons, Deedwana Oli, Lashkar.

Vidyarthi, Bishen Sahai, A. (16-1-51), Vidyarthi & Sons, Deedwana Oli, Lashkar. (1938)

HALDWANI

†Khanna, Padam Lall, B.Com. (Lond.), A. (1-7-49), C/o Tikonia Automobile Engineers. (557)

HAZARIBAGH TOWN

†Kesav, Bindiganauley, B.Sc., A. (24-8-49), Assistant Accounts Officer, Damodar Valley Corporation, "Damodar". (1578)

INDORE

Bapat, Vasant Vinayakrao, B.Com., A. (5-9-53), 162, Rambag. (2643)

Choudhari, Sampatsingh, B.Com., A. (3-11-53), with Rustomji N. Mehta & Co., 24, Krishnapuram Main Road, First Floor. (2717)

Deshpande, Shrinivas Vasudevrao, B.A., A. (16-8-50), 102/1, M. T. Cloth Market. (1823)

Dinubhai & Co., 27, Rampurawalla Building, 57, Mahatma Gandhi Road.

Gandhi (O. T.) & Co., 10, Maharani Road.

INDORE---(Contd.)

Gandhi, Ochhavlal Tribhovandas, B.Com, A. (27-8-49), O. T. Gandhi & Co., 10, Maharani Road. (1585)

Garge, Mukund Ramchandra, B.Com, LLB, A (24-1-53), with H. N. Jhavar & Co., 1, Subhas Chowk. (2381)

Gupta (R. L.) & Co., 35, Sitlamata Bazai.

Gupta, Ratanlal Bankatlal, B Com, LLB, A (1-7-49), F (27-2-50), R. L Gupta & Co., 35, Sitlamata Road (929)

Jain (D. C) & Co., 22, Badjatia Buildings, Badasarafa.

Jain, Dhannalal Rajmal, B Com, A (24-10-53), D. R. Jain & Co., 161, M. T Cloth. Market. (2696)

Jain, Dharamchand, B Com, A (20-7-53), D. C. Jain & Co., 22, Badjatia Buildings, Badasarafa (2556)

Jain (D R.) & Co., 161, MT Cloth Market

Jhavar, Harmarayan Murlidhar, BA, BCom., MA., LL.B., A. (31-10-51), H. N. Jhavar & Co., 1, Subhas Chowk. (2097)

Jhavar (H. N.) & Co., 1. Subhas Chowk

Joshi, Maheshchandra Narahari, B Com, A (7-10-52), R. D. Joshi & Co., 5, Yeshwant Road (2302)

Joshi (R. D.) & Co., 5, Yeshwant Road

Joshi, Rajaram Durgashankar, BA, A (1-7-49), F (16-8-49), R. D. Joshi & Co., 5, Yeshwant Road. (716)

Kasbekar (S. M.) & Co., Bada Sarafa

Mankeshwar (K. K.) & Co., 67, Mahatma Gandhi Road

Mehta, Manmohan Chand, B Com, A (19-8-50), **Dinubhai & Co., 27**, Rampurawalla, Building, 57, Mahatma Gandhi Road. (1842)

Padliya (C. H.) & Co., 89, Jail Road, Laxmi Bhuvan

Padhya, Chandraprakash Hiralal, B.Com, A (22-12-49), C. H. Padliya & Co., 89, Jail Road, Laxmi Bhuvan (1637)

Rangnekar, Gangadhar Vishnupant, B Com , A (1 7-49), F. (1-4-53), 45, Narayanbag (980)

Rustomji N. Mehta & Co., 24, Krishnapura Main Road, First Floor

Saryavadi (K. C J) & Co, 22, Badajatia Building, Badasarafa.

†Shah, Sumanchandra Thakorlal, A (1-7-49), Asst Manager, Nandlal Bhandarl, Mills Ltd., 23, New Colony, Near M S. High School (1039)

†Talatı, Bejonji Burjorji, ASAA, A (1-7-49), C/o The Central Bank of India. Ltd (1053)

JABALPORE

Madan (P. C.) & Co., 816, Jawaharganj.

Madan, Prakash Chandra, B.Com, A. (21-3-50), P. C. Madan & Co., 816, Jawaharganj. (1668)

JAIPUR CITY

Bahl, Hans Raj, G.D A, A. (1-7-49), F (18-6-52), H. R. Bahl & Co., Mırza Ismail Road (1138)

Bahl (H. R.) & Co., Mirza Ismail Road.

Bhandari, Sukhpal Chand, B Com., A. (18-4-53), Hira Bagh, Ram Bagh Road. (2470)

Bhogilal Chimanial Shah & Co., John Bazar

Desai & Co., Haldıyon-ka-Rasta, John Bazar.

Desai, Ochhavlal Maneklal, A. (1-7-49), **Desai & Co.**, Haldiyon-ka-Rasta, Johri Bazar. (1253)

Garg, Chatur Bhuj, B.Com., LL.B., A. (11-1-54), with B. D. Gargieya & Co., Bhagat Bhawan, Mırza İsmail Road. (2762)

Garg, Hem Chand, B.A. (Com.) (Hons.), A. (24-9-49), R. K. Khanna & Co., Chaura-Rasta. (1604)

JAIPUR CITY—(Contd.)

Gargieva (B. D.) & Co., Bhagat Bhawan, Mırza Ismail Road.

Gutgutia (K. N.) & Co., Pilani Bhavan, Mirza Ismail Road.

.Jain, Munni Lal, M.Com, LL.B., A. (1-9-50), Singhi & Co., Khetan Bhawan, Mirza Ismail Road. (1856)

Khanna (R. K.) & Co., Chaura Rasta.

Khosla (B.) & Co., Johri Bazar.

Khosla, Balram, BA, G.D.A., A. (1-7-49), F. (25-9-50) B. Khosla & Co., Johri Bazar. (470)

Korke, Yeshwant Trimbak, A. (1-7-49), F. (15-6-51), Y. T. Korke & Co., Gopal Bhawan, Chaura Rasta. (831)

Korke (Y. T.) & Co., Gopal Bhawan, Chaura Rasta.

Lekhi, Ugger Sein, A. (15-5-50), U. S. Lekhi & Co., Mirza Ismail Road. (1713)

Lekhi (U. S.) & Co., Mirza Ismail Road.

Lodha & Co., Kailash Hotel, Johri Bazar.

Mathur, Mangi Lal, B.Com., A. (15-5-50), with B. D. Gargieya & Co., Bhagat Bhawan, Mırza Ismail Road. (1717)

Pandey (S. D.) & Co., Scheme 'C'.

Pandey, Shri Dhar, B.Com., LL.B., A (29-7-53), S. D. Pandey & Co., Scheme 'C'. (2568)

Sharma, Madan Lal, B.Com., A. (21-9-49), K. N. Gutgutia & Co., Pilani Bhawan, Mirza Ismail Road. (1601)

Singhi & Co., 'Khetan Bhawan', Sir Mirza Ismail Road.

Verma, Mali Ram, A. (13-8-53), Pilani Bhawan. (2599)

.JAMSHEDPUR

-†Chaudhuri, Saroj Kumar, M.A., B.L., A. (1-7-49), Deputy Controller of Accounts, Tata Iron & Steel Co Ltd. (1142)

†Damkevala, Hormazdiai Fredoon. A.S.A.A.. A. (1-7-49), Internal Audit Officer, The Tata Iron & Steel Co. Ltd. (659)

†Dasgupta, Debi Prasad, B.A., G.D.A., A. (18-7-52), Accounts Officer, Tata Iron & Steel Co. Ltd. (2234)

†Gheyara, Framji Kaikhushroo, A. (1-7-49), Assistant Accounts Officer, Tata Locomotive & Engineering Co. Ltd (976)

†Krishnamoorthy, Bangalore, A.S.A.A., A. (1-7-49), Assistant Controller of Accounts. The Tata Iron & Steel Co Ltd. (1509)

†Natarajan, K., B.A., A. (1-7-49), Assistant Controller of Accounts, The Tata Iron & Steel Co Ltd. (881)

†Rustomji, Minoo Kaikhosru, B.A (Hons.) (London) A (1-7-49), Controller of Accounts, Tata Locomotive & Engineering Co. Ltd. (1463)

†Sharan, Bharatagraj, B.A., A. (21-3-50), Accounts Officer, The Tata Iron & Steel Company Ltd. (1666)

Srinivasa Prasad, Ananthapur Kesaviengar, B.Sc., A. (21-3-50), 115, K/D Flat, Circuit House Area. (1661)

JHARIA (Dt. Manbhum)

Maitra (P. B.) & Co., K. Worah & Company Buildings.

Maitra, Phanindra Bhusan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), P. B. Maitra & Co., K. Worah & Company Buildings. (65)

Thakkar, Tribhuvan Shivlal, •B.A., A (1-7-49), Tribhuvandas Thakkar & Co., Fatehpur Mohalla, Opp. The Bank of Behar Ltd. (986)

Tribhuvandas Thakkar & Co., Fatehpur Mohalla, Opp. The Bank of Behar Ltd. JODHPUR

Bhatt, Ashwini Kumar, B.Com., A. (25-8-50), Opp. Bridge, Kutcheri Road, Sojati Gate. (1854)

Gang, Abheymal, B.Com., A. (1-7-49), Sojati Gate. (1484)

Gupta, Sarvadhar, B.Com., A. (18-7-51), P. S. Surana & Co., Nahata Chamber, Chopasani Road. (2040)

Jain & Co., Opp. Praja Sewak Press, Inside Sojatigate.

JODHPUR-(Contd.)

Jain, Ghewar Chand, B.Com., A. (9-1-53), Jain & Co., Opp. Praja Sewak Press, Inside Sojatigate. (2352)

Kalani & Co., Opp. Raipur House, Cloth Market.

Kalani, Pukhraj Shankerlal, B.Com., A. (3-9-52), Kalani & Co., Opp. Raipur House, Cloth Market. (2264)

Sharda (J.) & Co., Outside Sojatigate, Ganesh Building.

Sharda, Jethanand, B.Com., A. (18-8-49), J. Sharda & Co., Outside Sojatigate, Ganesh Building. (1574)

†Sharma, Udaya Nand, B.A., LL.B., A. (1-7-49), F. (16-8-49), 57, Jaswant Bhawan. (848)

Surana (P. S.) & Co., Nahata Chamber, Chopasm Road.

KANPUR

Agrawal (P. D.) & Co., 39/24, Meston Road.

Agrawal, Prabhu Dayal, B.Com., LL.B., A. (30-5-50), P. D. Agrawal & Co., 39/24, Meston Road. (1750)

Bhargava, Prahlad Sharan, B.Com., A. (1-7-49), P. S. Bhargava & Co., 7, Shyam. Sunder Building, The Mall. (1467)

Bhatia, Santokh Singh, A. (1-7-49), Sodhbans & Co., Commercial Building, Mahatma Gandhi Road. (1549)

†Bhattacharyya, Kalinarayan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Chief Accountant, Kanpur Development Board. (451)

Bhatty (I. S.) & Co., Commercial Building, Mahatma Gandhi Road.

Bhatty, Ishwar Singh, G.D.A., A. (1-7-49), F. (16-8-49), Sodhbans & Co., Commercial Buildings, Mahatma Gandhi Road. (382)

Bhatty, Manjit Singh, M.Com., A. (23-1-53), Sodhbans & Co., Commercial Building, Mahatma Gandhi Road. (2377)

Chatrath & Sharma, 24/18, The Mall.

Chaturvedi (B. N.) & Co., Chaturvedi House, Kasturba Gandhi Road.

Chaturvedi, Bishamber Nath, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), B. N. Chaturvedi & Co., Chaturvedi House, Kasturba Gandhi Road. (321)

Chopra Tandon & Co., P.O. Box No. 113, Westcott Building, Mahatma Gandhi Road. Dutta (S.) & Co., 111A/160, Ashok Nagar.

Dutta, Satyendra Mohan, M.Com., A. (16-3-53), S. Dutta & Co., 111A/160, Ashok: Nagar. (2440)

Fuller, Roland Usher, A. (1-7-49), F. (16-8-49), Price, Waterhouse, Peat & Co., 14/87, Civil Lines, P.B. No. 61. (119)

Gokaran Prasad & Co., 49/104, General Ganj.

Gokaran Prasad, B.Com., LL.B., A. (27-4-53), Gokaran Prasad & Co., 49/104, General Ganj. (2493)

Gupta, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., A. (1-7-49), F. (12-3-50), M. L. Gupta & Co., Laxman Bhawan, Mall Road. (263)

Gupta (M. L.) & Co., Laxman Bhawan, Mall Road,

Gupta (R. C.) & Co., 24/50, Birhana Road.

Gupta, Ram Chand, B.Com., A. (1-7-49), F. (7-6-50), R. C. Gupta & Co., 24/50, Birhana Road. (830)

Gupta (S.) & Co., 8/116, Arya Nagar.

Gupta, Shri Kant, B.Com., A. (18-11-52), S. Gupta & Co., 8/116, Arya Nagar. (2326)

Gupta, Suresh Chandra, B.Com., A. (28-5-53), 113/135, Swaroopnagar. (2521)

Jasuja, Jai Chand, B.Com., A. (18-11-52), J. C. Jasuja & Co., Thapar House, Birhana Road. (2325)

Jasuja (J. C.) & Co., Thapar House, Birhana Road.

Kalra, Bhupendra Pal Singh, B.Com., A. (6-2-51), B. S. Kalra & Co., Thapar House, Birhana Road. (1948)

Kalra (B. S.) & Co., Thapar House, Birhana Road.

Kapoor (S. K.) & Co., National Insurance Building, The Mall.

KANPUR—(Contd.)

Kapoor, Siri Krishan, M.A., A. (1-7-49), F. (13-2-54), S. K. Kapoor & Co., National Insurance Building, The Mall. (1379)

Lall, Rama Mohan, M.Com., LL.B., A. (20-5-50), R. M. Lall & Co., Kanodia Building, Birhana Road. (1736)

Lall (R. M.) & Co., Kanodia Building, Birhana Road.

Man Mohan Lal & Co., 55/109, General Ganj.

Mehra, Badrinath, B.Com., A. (5-9-50), Mehra Khanna & Co., 78/46, Latouche Road, Above Bakshi Brothers. (1859)

Mehra Khanna & Co., 78/46, Latouche Road, Above Bakshi Brothers.

Mehrotra & Co., Shyam Sunder Bulding, The Mall.

Mehrotra, Hakim Roy, G.D.A., A. (1-7-49), F. (16-8-49), Mehrotra & Co., Shyam Sunder Building, The Mall. (47)

Mehrotra Tandan & Co., Pioneer Building, Meston Road.

Mehrotra, Satya Narain, B.Com., A. (1-7-49), Mehrotra Tandan & Co., Pioneer Building, Meston Road. (1082)

†Menzies, Sir Robert, O.B.E., C.A. (Scot.), A. (1-7-49), Post Box No. 77, Sutherland House. (121)

Parmarthi (R. K.) & Co., 58/23, Neelgali, Birhana Road.

Parmarthi, Ram Krishna, B.Com., A. (18-4-50), R. K. Parmarthi & Co., 58/23 Neelgali, Birhana Road. (1700)

Prag Dutta, B.Com., A. (1-7-49), F. (29-8-53), Prag Mahendra & Co., Arun Niwas. Birhana Road. (1251)

Prag Mahendra & Co., Arun Niwas, Birhana Road.

Price, Waterhouse, Peat & Co., 14/87, Civil Lines.

Saksena, Man Mohan Lal, B.Com., LL.B., A. (1-7-49), Man Mohan Lal & Co., 55/109, General Ganj. (1310)

Sharma, (J. N.) & Co., Shyam Sunder Building, 24/18, The Mall.

Sharma, Jagannath, A. (1-7-49), F. (16-1-51), J. N. Sharma & Co., Shyam Sunder Building, 24/18, The Mall. (1038)

Shukla (R.) & Co., Rambagh.

Shukla, Ram Shanti Swarup, M.A., M.Com., LL.B., A. (20-9-51), R. Shukla & Co., Rambagh. (2078)

†Sinharay, Ajit Mohan, B.Com., A. (1-7-49), Dy. Accountant, The British India Corporation Ltd., Cawnpore Woollen Mills Branch. Civil Lines. (600)

Sodhbans & Co., Commercial Building, Mahatma Gandhi Road.

Srivastava, Girijesh Chandra, B.Com., A. (9-2-53), 108/119, Gandhinagar. (2398)

Talwar, Amrit Lall, G.D.A., A. (1-7-49), F. (16-8-49), Chopra Tandon & Co., Post Box No. 113, Mahatma Gandhi Road. (688)

Tandan, Avadh Behari, B.Com, LL.B., A. (1-7-49), Mehrotra Tandan & Co., Pioneer Building, Meston Road. (1063)

Tandon (P. L.) & Co., P.O. Box 113, Westcott Buildings, Mahatma Gandhi Road.

Tandon, Pyara Lal, A.S.A.A., A. (1-7-49), F. (16-8-49), Chopra Tandon & Co., Post Box No. 113, Westcott Buildings, Mahatma Gandhi Road. (533)

Taneja (C. D.) & Co., 55/15, Kahu Kothi, Pratap Bhawan.

Taneja, Chetan Dass, M.Com., A. (23-3-50), C. D. Taneja & Co., 55/15, Kahu Kothi, Pratap Bhawan. (1678)

Vaish (S.) & Co., 161, Civil Lines.

Vaish, Shiam Behari Lal, B.Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), S. Vaish & Co., 161, Civil Lines. (14)

†Wig, K. G., M.A., A. (1-7-49), 113/62, Swarupnagar. (975)

KASGUNJ

Bansal, Kanti Chand, B.Com., A. (14-6-51), Jai Jai Ram Ward. (2016)

KHERI

†Srivastava, Rama Kant, B.Com, A. (15-3-54), C/o Hazari Lal, Mohalla Hathipur, Lakhimpur. (2808)

KOTAH

Sharma, Shankerlal, B.Com., A. (18-12-53), S. L. Sharma & Co., Mansoon Building, Rampura. (2755)

Sharma (S. L.) & Co., Mansoon Building, Rampura.

Surana (P. S.) & Co., Opp. Brij Talkies, Nayapura.

Surana, Pratap Singh, B.Com., A. (1-7-49), F. (5-10-50), P. S. Surana & Co., Opp. Brij Talkies, Nayapura. (892)

KOTMA

Lakshminarasimhan, V. E., M.A., A. (7-1-50), Office Suptd.-cum-Accountant, The Associated Cement Cos. Ltd., Kotma Colliery. (1644)

LAKHERI

Ved Prakash, M.A., B.Com., A. (4-2-53), Office Supdt.-cum-Accountant, A.C.C. Ltd. (2391)

LUCKNOW

†Banerji, Asoka Prokash, G.D.A., A. (1-7-49), Pir Jalil. (615)

Basant Ram & Sons, Kaiserbagh Circus.

Bhargava & Co., 16, Jehangirabad Mansion, Mahatma Gandhi Marg, Hazratganj.

Bhargava, Maheshnarain, A. (1-7-49), F. (16-8-49), Bhargava & Co., 16, Jehangirabad Mansions, Hazratganj. (714)

Bhargava, Ramesh Chandra, B.Com., LL.B., A. (1-7-49), R. Chandra & Co., Dr. B. N. Varma Road. (1495)

Chandra (R.) & Co., Dr. B. N. Varma Road.

Jam, Magan Lall, B.Com., A. (15-5-52), with Bhargava & Co., Hazratganj. (2206)

†Krishnamachari, Madumbai Rajagopala, G.D.A., A. (1-7-49), Manager, Railway Co-operative Credit Society Ltd. (1657)

†Mathur, Kameshwar Nath, B.Com., A. (11-11-50), 10, Clay Square. (1894)

Mohan & Co., Bisheshwar Nath Road, Opp. Jai Hind Talkies.

Mohan, Bhola Nath, G.D.A., A. (1-7-49), F. (16-8-49), Mohan & Co., Bisheshwar Nath Road, Opp. Jai Hind Talkies. (148)

Pandya & Co., Kaiserbagh Circus.

Pandya, Satyavant, A. (1-7-49), F. (16-8-49), Basant Ram & Sons, Kaiserbagh Circus. (29)

†Satyanarayaniah, K. M., B.A., A. (1-7-49), Accounts Officer, Transport Commissioner's Office, 2, Rana Pratap Marg. (1030)

Singh, Mahendra Pratap, B.Com., A. (1-7-49), M. P. Singh & Co., 72, Hazratganj, 1st Floor, Tej Kumar Bhargava Estate Buildings. (1454)

Singh (M. P.) & Co., 72, Hazratganj, 1st Floor, Tej Kumar Bhargava Estate Buildings.

†Singh, Purushottam Deo, B.Com., A (15-12-49), Chief Accountant, The Pioneer Ltd., 20, Vidhansabha Marg, Post Box No. 22. (1630)

†Singhanla, Hari Ram, B.Com., A (1-7-49), P.O Box No. 77. (1545)

Sinha & Co., Belhara Mansions 30, Hazratganj.

Sinha, Iqbal Bahadur, M Com., A. (4-6-53), Sinha & Co., Belhara Mansions, 30, Hazratganj. (2532)

†Sood, Parkash Chand, B.Sc., A. (1-6-50), C/o Associated Tubewells Ltd., 23, A.P. Sen Road. (1754)

MAITHON (Dist. Manbhum)

†Basu, Paresh Chandra, B.Sc., B.Com., A. (19-6-53), Asstt. Accounts Officer, Damodar Valley Corporation. (2539)

MATHURA

Gupta (S. B.) & Co., Ghiya Mandi.

Gupta, Sura; Bhan, B Com., A. (14-8-51), S. B. Gupta & Co., Ghiya Mandi. (2050)

MEERUT CITY

- Gupta, Vishnu Saran, M.Com., A. (19-7-52), V. S. Gupta & Co., 380/3, Western Kutchery Road. (2235)
- Gupta (V. S.) & Co., 380/3, Western Kutchery Road.
- Jain, Anant Kumar, B.Com., LL.B., A. (7-6-50), A. K. Jain & Co., Prempuri, Rail-way Road. (1761)
- Jain (A. K.) & Co., Prempuri, Railway Road.

MODINAGAR (Dist. Meerut)

- †Bansal, Ram Kanwar, B.A. (Com.), A. (1-7-49), Finance Secretary, Modi Spg. & Wvg. Mills Co. Ltd. (998)
- †Malhotra, Iqbal Nath, A. (1-7-49), Finance Secretary, Modi Industries Ltd. (1126) Rastogi, Nawal Kishore, B.Com., A. (4-6-53), Asstt. Controller of Stores, Modi Spg. & Wyg. Mills Co. Ltd. (2529)

NAGPUR

†Ahuja, Gurdial Singh, B.A. (Hons.), A. (13-3-53), Park View, 7, Ramdas Peth. (2438)

Ambekar (W. G.) & Co., Ayachit Road, Mahal.

Ambekar, Waman Ganesh, M.A., B.Com., A. (1-7-49), W. G. Ambekar & Co., Ayachit Road, Mahal. (1129)

Bodhankar, Venkatesh Manoharrao, A. (1-7-49), F. (29-4-50), K. K. Mankeshwar & Co., Kingsway. (921)

†Damle, Narayan Vasudeo, M.A., LL.B., A. (20-8-51), Inspecting Assistant Commissioner of Income-Tax. (2060)

Deshpande, Dattatrya Jaywant, B.Com., A. (3-11-53), Pande & Deshpande, Mahajam Chawl, Main Road, Sitabuldi. (2719)

Deshpande, Madhukar Nilkanth, B.Com., LL.B., A. (28-11-53), with K. K. Mankeshwar & Co., Kingsway. (2746)

†Dordi, Jamshed Pestonji, B.A., G.D.A., A. (1-7-49), Assistant Manager, The Model Mills Nagpur Ltd., Umrer Road. (1215)

Gadre, Maheshwar Janardan, G.D.A., A. (1-7-49), F. (16-8-49), Maheshwar Gadre & Co., Tilak Road, Mahal. (519)

Loya (V. D.) & Co., Itwari Chowk.

Loya, Vithal Das, B.Com., A. (30-10-53), V. D. Loya & Co., Itwari Bazar. (2707)

Maheshwar Gadre & Co., Tilak Road, Mahal.

Mankeshwar (K. K.) & Co., Kingsway.

Mankeshwar, Krishna Khanderao, G.D.A., A. (1-7-49), F. (16-8-49), K. K. Mankeshwar & Co., Kingsway. (124)

Mistry, Harkisondas Dullabhdas, B.Com., A. (27-4-53), Green Lodge, Ramdas Peth. (2494)

†Murty, Ayyagari Suryanarayana, B.Com., A. (1-4-54), C/o M.P. Electricity Board, Revenue Section. (2830)

Pande & Deshpande, Mahajan Chawl, Main Road, Sitabuldi.

Pande, Dhundiraj Waman, B.Com., A. (29-10-53), Pande & Deshpande, Mahajan Chawl, Main Road, Sitabuldi. (2700)

Salve & Co., Asha Villa, New Colony.

Salve, Narendra Kumar P., B.Com., A. (9-9-50), Salve & Co., Asha Villa, New Colony. (1867)

†Somayajulu, Garikapati Sivarama Lakshmi Narasimha, B.Com., A. (1-7-49), Civif and Commercial S.A.S. Accountant, Superintendent, Commercial Audit Wing, Accountant General's Office. (1488)

NEPANGAR

†Bhandari, Ranjeet Mal, B.Com., A. (1-7-49), Comptroller of Accounts, Nepamills. (1199)

NOWROZABAD

Parikh. Hasmukhlal Bapulal, B.Com., A. (13-2-53), Office Supdt. & Accountant, A.C.C. Ltd., Nawrozabad Colliery. (2411)

PATNA

Datta (S. N.) & Co., Dak Bungalow Road.

Datta, Surendra Nath, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. N. Datta & Co., Dak Bungalow Road. (317)

Gupta (B.) & Co., Hasan Imam Road.

Gupta, Bishadendu, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), B. Gupta & Co., Hasan Imam Road. (209)

†Mukherjee, Bhupendra Narayan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Income-Tax Appellate Tribunal, Post Box 44. (245)

Narain (U.) & Co., Mehdi Imam Building, Fraser Road.

Narain, Upendra, M.Com., A. (12-11-53), U. Narain & Co., Mehdi Imam Building, Fraser Road. (2725)

Rudra (R. N.) & Co., Rajendra Path.

Rudra, Rabindranath, B.Com., A. (1-7-49), F. (23-3-50), R. N. Rudra & Co., Rajendra Path. (865)

Sah, Gobind Prasad, B.Com., A. (29-7-53), B. Gupta & Co., Hasan Imam Road. (2567)

Sengupta, Prafulla Chandra, B.Sc., A.S.A.A., A. (3-7-51), Brajadham, Yarpur Road. (2035)

Sinha, Binod Kumar, B.Com., A. (7-10-49), B. K. Sinha & Co., Dak Bungalow Road. (1610)

Sinha (B. K.) & Co., Dak Bungalow Road.

RATLAM

Dafria & Co., Cloth Market.

Dafria, Vardhaman Gulabchand, B.Com., A. (7-10-49), Dafria & Co., Cloth Market. (1611)

Kasbekar (S. M.) & Co., Dalumodi Bazar.

Kasbekar, Sitaram Mahableshwar, A. (1-7-49), F. (11-9-50), S. M. Kasbekar & Co., Dalumodi Bazar. (770)

SAHARANPUR

Goswami & Co., Ambala Road.

Goswami, Bal Krishna, A. (25-10-51), Goswami & Co., Ambala Road. (2095)

Sud (P. L.) & Co., Nakur Road.

Sud, Pyare Lal, B.A., LL.B., A. (18-8-50), P. L. Sud & Co., Nakur Road. (1832)

SINDRI (Dist. Manbhum)

†Mathulla, Mathew Kandathil, B.A., A.C.A. (Eng. & Wales), A. (4-2-53), Controller of Accounts & Sales Manager, Sindri Fertilizers and Chemicals Ltd. (2389)

†Nagabhushan, Bagilur Subbaramiah, B.Sc. (Hons.), A. (7-2-51), Internal Audit Officer, Sindri Fertilizers & Chemicals Ltd. (1949)

†Pantulu Chivukula Narasimham, B.A., A. (28-7-52), Senior Accountant, Internal Aud Section, Sindri Fertilizers & Chemicals Ltd. (2238)

†Seshadri, Samudram Subrayer, G.D.A., A. (1-7-49), F. (16-8-49), Assistant Controller of Accounts, Sindri Fertilizers & Chemicals Ltd. (488)

UDAIPUR

Bhandari, Karansingh Motilal, B.Com., A. (20-7-53), Bohara Bhandari & Co., Chatramwala Upasara, Bara Bazar. (2558)

Bohara Bhandari & Co., Chatramwala Upasara, Bara Bazar.

Surana (M. L.) & Co., Dhan Mandi.

Surana, Manoharlal, B.Com., A. (23-2-52), M. L. Surana & Co., Dhan Mandi. (2165)

UJJAIN

Amritial H. Jain & Co., Manak Mansion, Chotta Sarafa.

Jain, Amritlal H., B.Com. A. (16-2-52), Amritlal H. Jain & Co., Manak Mansion, Chotta Sarafa. (2154)

REGION V

THE STATES OF DELHI, PUNJAB (I), AJMER-MERWARA, HIMACHAL PRADESH AND PATIALA AND EAST PUNJAB STATES UNION

ABDULLAPUR (Ambala Dist.)

Budhraja, Dina Nath. A. (12-7-50), C/o Saraswati Sugar Syndicate Ltd. (1796) AJMER

Beatty, W., A. (1-7-49), Grace Cottage, Civil Lines. (1572)

Dani (R. S.) & Co., Naya Bazar.

Dani, Radhey Shyam, B.Com., A. (21-9-49), R. S. Dani & Co., Naya Bazar. (1594)

Gargleya (B. D.) & Co., Seth Chhaganmalji, Hindu Hotel, Madar Gate.

Sharma, Ganga Prasad, B.Com., A. (1-7-49), Auditor, Director of Education, State of Ajmer. (1212)

AMBALA CANTT.

Aggarwal (S. D.) & Co., 179, Bank Road.

Aggarwal, Sukh Dev, B.A. (Com.), A. (21-4-50), S. D. Aggarwal & Co., 179, Bank Road. (1702)

†Chadha, Harbans Singh, A. (1-10-53), Auditor, Pb. Co-op. Union, 108, The Mall. (2683)

AMRITSAR

Bansal, Bishan Das, B.A., B.Com., A. (29-6-50), Karmon Deori. (1774)

Kaher, Amir Chand, A. (6-7-50), 1, Majithia Road. (1783)

Mehra (P. C.) & Co., Katra Ahluwalia.

Mehra, Puranchand, A (1-7-49), F. (16-8-49), P. C. Mehra & Co., Katra Ahluwalia. (394)

Talwar (D. S.) & Co., Katra Ahluwalia.

Talwar, Dev Sen, A (1-7-49), F. (3-3-50), D. S. Talwar & Co., Katra Ahluwalia. (968)

BEAWAR

Bhargava, Ishwari Prasad, A. (1-7-49), F. (16-8-49), Ishwar Bhawan. (1570) Gargieva (B. D.) & Co., Gargieva Niwas.

Gargieya, Bhagwan Das, G.D.A., A. (1-7-49), F. (16-8-49), B. D. Gargieya & Co., Gargieya Niwas. (95)

Gargieya, Kanhaiya Lal, A. (1-7-49), F. (16-8-49), Gargieya Niwas. (1561)

Sharma, Naurang Ray, A. (1-7-49), F. (16-8-49), Diggi Street. (41)

†Vyas, Bal Krishna, B.Com., A. (1-4-53), with B. D. Gargleya & Co., Gargleya Niwas. (2465)

DELHI

Abdul, Mannan S., G.D.A., A. (1-7-49), F. (16-8-49), Churiwalan, Gali Jute Walle. (377)

Agarwal, Pitam Chand, B.Com., A. (1-7-49), C/o Kamal & Co. (Jaipur) Ltd., Post Box No. 1301, Kashmere Gate. (1017)

Aggarwal (P. C.) & Co., 3759, Chawri Bazar.

Aggarwal, Puran Chand, B.A. (Com.), A. (8-3-52), P. C. Aggarwal & Co., 3759, Chawri Bazar. (2175)

Ahluwalia, Pramod Kumar, B.A. (Com.), LL.B., A. (8-9-53), 7, Original Road, Karol Bagh. (2654)

†Ahuja, Karam Narain, A. (28-12-50), House No. 5565, Street No. 75, Regarpura, Karol Bagh. (1928)

Ahuja, Ved Pal, B.A., A. (17-1-53), 294, Katra Mohd. Din, Chandni Chowk. (2362)

Aiyar, S. Vaidyanath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), S. Vaidyanath Aiyar & Co., 4, Kashmere Gate. (93)

†Anand Gopal, B.A. (Com.) (Hons.), A. (28-11-50), Accounts Officer, D.S.E. Bd., 2821, Chailpuri Street, Kinari Bazar. (1909)

DELHI-(Contd.)

Andley, Har Dayal, B.A. (Com.) (Hons.), A. (14-2-53), H. D. Andley & Co., Vishnu Lodge, 4458, Egerton Road. (2413)

Andley (H. D.) & Co., Vishnu Lodge, 4458, Egerton Road.

Annadhanam, K., G.D.A., A. (1-7-49), F. (30-3-50), Khanna & Annadhanam, 4, Kashmere Gate. (757)

Anoop Lal, G.D.A., A. (1-7-49), F. (16-8-49), 1043, Lajpatrai Market. (126)

Arora, Tilak Raj, B.A. (Com.) (Hons.), A. (17-1-53), 42. Jaina Building, Roshanara Road, Sabzi Mandi. (2360)

Bagai & Co., 1934, Burn Bastion Road.

Bagai, Sita Ram, B.A. (Com.), A. (1-7-49), F. (1-4-53), Bagai & Co., 1934, Burn Bastion Road. (1198)

Bahl (R. N.) & Co., 4985, Rui Mandi, Sadar Bazar.

Bahl, Ram Narain, B.Com., LL.B., A. (9-9-52), R. N. Bahl & Co., 4985, Rui Mandi, Sadar Bazar. (2277)

†Bahri, Dev Raj, G.D.A., A. (1-7-49), F. (16-8-49), C/o P. R. Mehra & Co., 56, Daryaganj. (242)

Batra & Co., 20/21, Basti Har Phool Singh, Sadar Bazar.

Batra, Shadi Lal, B.A., A. (1-7-49), Batra & Co., 20/21, Basti Har Phool Singh, Sadar Bazar. (1318)

Bhatia (A. S.) & Co., Burn Bastion Road.

Bhatia, Avtar Singh, B.Com., A. (1-7-49), F. (12-5-50), A. S. Bhatia & Co., Burn Bastion Road. (570)

Bhatia (D.) & Co., Sadar Bazar.

Bhatia, Dev Raj, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), D. Bhatia & Co., Sadar Bazar. (584)

†Bhatia, Narsingh Dev, B.A., A. (12-2-52), 47, The Mall. (2139)

†Bhatnagar, Raghuvansh Kumar, B.A. (Com.), A. (4-12-53), 2114, Masjid Khajoor. (2747)

Bhatnagar, Ram Narain, B.A. (Com.), LL.B., A. (4-2-54), R. N. Bhatnagar & Co., 79, New Anaj Mandi, Sadar Bazar. (2784)

Bhatnagar (R. N.) & Co., 79, New Anaj Mandi, Sadar Bazar.

Bhusan, Chandra, B.A. (Com.), A. (1-7-49), F. (29-6-53), R. S. Gupta & Co., Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk. (1247)

Chandiok, Jagdish Chander, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), Walker, Chandiok & Co., Kashmere Gate. (362)

Chandla Sharma & Co., No. 9, Madras House, Daryagani.

Chojar (R. L.) & Co., XVI/6273, Block No. 6, Devnagar, Karolbagh.

Chojar, Ram Labhaya, G.D.A., A. (1-7-49), F. (16-9-50), R. L. Chojar & Co., XVI/6273, Block No. 6, Devnagar, Karolbagh. (207)

†Chokra, V. N., A. (1-7-49), 5/67, Western Extension, Karolbagh. (487)

Das, Ram Charan, B.A. (Com.), A. (4-5-50), R. C. Das Mathur & Co., 1893/1/F, Chandni Chowk, 2nd Floor, Opposite Dariba. (1709)

†Das Gupta, Prabodh Nath, G.D.A., A. (1-7-49), Inspecting Assistant Commissioner of Income-Tax, 7, Court Road. (1309)

†Dhawan, Anand Prakash, A.S.A.A., A. (14-7-53), Superintendent, S. S. Railway, 5, Underhill Road. (2550)

Dhawan (S. N.) & Co., 17, Faiz Bazar, Opposite Post Office.

Dhawan, Shiv Narain, B.Com., A. (1-7-49), F. (16-8-49), S. N. Dhawan & Co., 17, Faiz Bazar, Opposite Post Office. (925)

†Dikshit, Vachaspati, B.Com., A. (16-9-51), Life Accountant, Ruby General Insurance Co. Ltd., Life Principal Office, 21, Daryaganj. (2074)

Dugar (S. M.) & Co., Ishwari Niwas, Behind Imperial Bank, Chandni Chowk.

Dugar, Sajjan Mal, B.Com., A. (4-2-52), S. M. Dugar & Co., Ishwari Niwas, Behind Imperial Bank, Chandni Chowk. (2129)

Govind Ram, B.A., LL.B., A. (27-4-53), More Datta & Co., 3550, Chawri Bazar. (2488)

DELHI-(Contd.)

Gupta (O. N.) & Co., 1910, Chawri Bazar.

Gupta, Onkar Nath, B.A. (Com.), A. (12-11-49), O. N. Gupta & Co., 1910, Chawri Bazar. (1618)

†Gupta, Ram Nath, B.Com., A. (1-7-49). Sales-Tax Officer, 165-167, Khyber Pass Mess. (1265)

Gupta (R. S.) & Co., Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk.

Gupta, Ranjit Singh, G.D.A., A. (1-7-49), F. (16-8-49), R. S. Gupta & Co., Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk. (174)

Gupta, Satya Prakash, B.A. (Com.), A. (5-10-51), S. P. Gupta & Co., Opposite Church, Chandni Chowk. (2087)

Gupta (S. P.) & Co., Opposite Church, Chandni Chowk.

Gupta, Suraj Prakash, B.A. (Com.), A. (1-7-49), F. (16-8-49), S. Prakash & Co., Kinari Bazar. (893)

†Hazari, Chand Kishan, B.Com., A. (1-7-49), 5, Hasan Building, Nicholson Road. (1210)

†Irani, Zal Rustam, A.C.A. (Eng. & Wales), A. (1-7-49), 19-A, Alipore Road. (149) Jagdish Prasad & Co., Chandni Chowk.

Jagdish Prasad, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Jagdish Prasad & Co., Chandni Chowk. (140)

Jain, Megh Kumar, B.A. (Com.) (Hons.), A. (9-1-53), Megh Anand & Co., 5, Deputy Ganj, Sadar Bazar. (2353)

Jain (N. C.) & Co., 1789, Dariba Kalan.

Jain, Nem Chand, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), N. C. Jain & Co., 1789, Dariba Kalan. (563)

Jain Satyavadi, Kapoor Chand, B.A., G D.A., A (1-7-49), F. (16-8-49), K. C. J. Satyavadi & Co., 1682, Egerton Road (Nai Sarak). (663)

Kapoor (J. M.) & Co., 475, Katra Neel.

Kapoor, Jagmohan, B.A. (Com.), A (22-3-50), J. M. Kapoor & Co., 475, Katra Neel, Chandni Chowk. (1676)

Kapur (J. K.) & Co., Kashmere Gate.

Kapur, Jugal Kishore, B.A., A. (17-1-53), J. K. Kapur & Co., Kashmere Gate. (2361)

Kapur (S. P.) & Co., 2, Kohinoor Building, Katra Baryan, Fatehpuri.

Kapur, Suraj Prakash, B.A. (Com.), LL.B., A. (27-4-50), S. P. Kapur & Co., 2, Kohinoor Building, Katra Baryan, Fatehpuri. (1706)

Khanna & Annadhanam, 4, Kashmere Gate.

Khanna (D. B.) & Co., C/2, Gupta Colony, Civil Lines.

Khanna, Diwan Bughamal, A. (1-7-49), F. (16-8-49), D. B. Khanna & Co., C/2, Gupta Colony, Civil Lines. (1317)

Khanna, Jai Chandra, B.Com., A. (1-7-49), F. (16-8-49), Jagdish Prasad & Co., Chandni Chowk. (737)

Khanna, Kala Ram, A. (1-7-49), F. (16-8-49), Mehra Khanna & Co., Behind Imperial Bank, M. J. Building, Chandni Chowk. (591)

Khanna & Khosla, 26, Faiz Bazar, Daryaganj.

Khanna, Mulkh Raj, B.Sc. (Hons.), G.D.A., A. (1-7-49), F. (3-5-50), Khanna & Annandhanam, 4, Kashmere Gate. (109)

†Khanna, Prem Kishore, B.A. (Com.), LL.B., A. (23-11-53), Shanti Niketan, Prahlad Lane, 24, Daryaganj. (2736)

Khanna (R. K.) & Co., Jai Hind Building, Bhagirath Palace, Chandni Chowk.

Khanna, Raj Kumar, B.A. (Hons.), LL.B., A. (1-7-49), F. (21-11-52), R. K. Khanna & Co., Jai Hind Building, Bhagirath Palace, Chandni Chowk. (1187)

Khanna, Vishan Datt, G.D.A., A. (1-7-49), F. (16-8-49), Khanna & Khosla, 26, Faiz Bazar Road, Daryaganj. (354)

Khosla (D. P.) & Co., Chandni Chowk.

DELHI---(Contd.)

Khosla, Dharm Parkash, B.Sc., A. (1-7-49), F. (16-8-49), D. P. Khosla & Co., Chandni Chowk. (721)

†Kripal Chand, B.A., A. (1-7-49), 10, Jumna Road, Civil Lines. (1049)

Lal Bahadur, B.A. (Com.), A. (12-6-51), Lall & Co., Chandni Chowk, Opp. Central Bank. (2012)

Lall & Co., Chandni Chowk, Opp. Central Bank,

Madan Gopal & Co., Baghichi Gaindamal, Rang Mahal.

Madan Gopal, A. (1-7-49). Madan Gopal & Co., Baghichi Gainda Mal, Rang Mahal. (1557)

Malhotra, Baldev Raj, B.Com. (Lond.), A.S.A.A., A. (1-7-49), F. (16-8-49), Roy Malhotra & Co., Kashmere Gate. (619)

Malhotra (K. C.) & Co., Near Courts, Opp. Post Office, Kashmere Gate,

Malhotra, Khushal Chand, G.D.A., A. (1-7-49), F. (16-8-49), K. C. Malhotra & Co., Near Courts, Opp. Post Office, Kashmere Gate. (462)

Malik, Manohar Lal, B.A. (Com.) (Hons.), A. (17-1-53), M. L. Malik & Co., 683, Raghbir Singh Street, Faiz Road, Karol Bagh. (2363)

Malik (M. L.) & Co., 683, Raghbir Singh Street, Faiz Road, Karol Bagh.

Malik, Ram Nath, B.A. (Com.), A. (28-2-51), T. C. Malik & Co., 236, Chandni Chowk (Fatehpuri). (1964)

Malik (T. C.) & Co., 236, Chandni Chowk (Fatehpuri).

Mathur (G. S.) & Co., No. 10, Mangal Building, Chandni Chowk.

Mathur, Gulab Singh, M.A., LL.B., A. (11-10-50), G. S. Mathur & Co., No. 10, Mangal Building, Chandni Chowk. (1880)

Mathur (J. C.) & Co., 1893/1/F, Chandni Chowk, Opposite Dariba.

Mathur, Om Prakash, B.A. (Com.), A. (24-12-49), 18, Rajpur Road. (1641)

Mathur (P. D.) & Co., Jagannath Building, Behind Imperial Bank of India, Chandni Chowk.

Mathur, Parmeshwar Dayal, B.A. (Com.), A. (1-7-49), F. (13-10-49), P. D. Mathur & Co., Jagannath Building, Behind Imperial Bank of India, Chandni Chowk. (922)

Mathur (R. C. Das) & Co., 1893/1/F, Chandni Chowk, Opposite Dariba.

Mathur, R. M., A. (1-7-49), F. (16-8-49), 2860, Chahalpuri Street, Kinari Bazar.

-Mathur, Sardar Bahadur, B.A. (Com.), A. (19-10-51), Sardar Bahadur & Co., 2842, Pacca Katra Kinari Bazar (2091)

Mathur, Sat Narain, B.A. (Com.), LL.B., A. (24-8-53), S. N. Mathur & Co., Nai Sarak, Roshanpura. (2623)

Mathur (S. N.) & Co., Nai Sarak, Roshanpura.

Mathur, Surai Narain, A. (1-7-49), F. (16-8-49), 23, Daryaganj. (1556)

Mathur, Suresh Chandra, B.A. (Com.), A. (1-7-49), F. (7-9-53), Suresh C. Mathur & Co., Mercantile Bank Buildings, Chandni Chowk. (1276)

Megh Anand & Co., 5, Deputy Ganj, Sadar Bazar.

Mehra & Co., 74, G. B. Road.

Mehra, Chander Pal, B.Com., A. (13-1-54), P. R. Mehra & Co., 56, Daryaganj. (2764)

Mehra, Jagat Mohan, B Com., A. (1-7-49), F. (16-8-49), Mehra Khanna & Co., Behind Imperial Bank, M. J. Buildings, Chandni Chowk. (581)

Mehra Khanna & Co., M. J. Buildings, Behind Imperial Bank, Chandni Chowk. Mehra (P. R.) & Co., 56, Daryaganj.

Mehra, Pirthi Raj, G.D.A., A. (1-7-49), F. (16-8-49), P. R. Mehra & Co., 56, Daryaganj. (15)

Mehra, Raj Paul, B.A., A. (8-2-52), P. R. Mehra & Co., 56, Daryaganj. (2133)

Mehra, Satyapal, B.A. (Hons.), M.A., A. (1-7-49), Mehra & Co., 74, G. B. Road. (1019)

More Datta & Co., 3350, Chawri Bazar.

DELHI—(Contd.)

Narain Prasad, B.A. (Com.), A. (21-3-50), Jagdish Prasad & Co., Chandni Chowk (1654)

Nath Ahuja & Co., 21, Park Area, Karol Bagh.

Nath, Gobind Ram, B.A., A. (1-7-49), F. (24-7-53), Nath Ahuja & Co., 21, Parl Area, Karol Bagh. (932)

Prakash (S.) & Co., Kinari Bazar.

Prasad & Co., 80, Darya Ganj.

Prasad, Raghunandan, B.Com., A. (13-8-53), Prasad & Co., 80, Darya Ganj. (2603)

Puri, Yash Pal, M.A., B.Com., A. (20-7-53), Y. P. Puri & Co., 6522, Matkewali Gali Krishna Market, Sadar Bazar. (2563)

Puri (Y. P.) & Co., 6522, Matkewali Gali, Krishna Market, Sadar Bazar.

Rajendra & Co., Nai Sarak.

Rajendra Singh, B.A. (Com.), A. (30-1-52), Rajendra & Co., Nai Sarak. (2128).

Rallan, Balkishan Mohrimal, G.D.A., A. (1-7-49), F. (16-8-49), B. M. Rallan & Co. Sirkiwalan, Hauz Qazi. (316)

Rallan (B. M.) & Co., Sirkiwalan, Hauz Qazi.

Ramaswami, Shermadevi Yegnaswami, B.A., G.D.A., A. (1-7-49), Accounts Officer Delhi State Electricity Board, Rajghat. (950)

Relan, Ram Chand, B.A., A. (21-1-53), R. C. Relan & Co., 174, Kamla Market (2366)

Relan (R. C.) & Co., 174, Kamla Market.

Roy, Dilbag, Gate. (202) Dilbag, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), Roy Malhotra & Co.

Roy Malhotra & Co., Kashmere Gate.

Sachdev (S. N.) & Co., 4, Kashmere Gate.

Sachdev, Satindar Nath, G.D.A., A. (1-7-49), F. (3-5-50), S. N. Sachdev & Co. Kashmere Gate. (629)

Sardar Bahadur & Co., 2842, Pacca Katra, Kinari Bazar,

Satyavadi (K. C. J.) & Co., 1682, Nai Sarak, Egerton Road.

Saxena, Raj Bhushan, M.Com., A. (14-1-53), 3062, Kucha Raja Sohan Lal. (2357)

†Sen Gupta, Dillp Kumar, B.Com., A. (15-1-54), 68, Daryaganj. (2769)

Sethi (C. L.) & Co., 21, Daryaganj.

Sethi, Chaman Lal, A. (8-8-50), C. L. Sethi & Co., 21, Daryaganj. (1818)

Sharma Lajpat Rai, B.Com., A. (17-1-53), Chandla Sharma & Co., 9, Madras House Daryaganj. (2364)

Srivastava (H. C.) & Co., Dr. Ram Kishore Building, Dariba Kalan.

Srivastava. Hem Chandra, B.A. (Com.), A. (6-12-50), H. C. Srivastava & Co., Dr Ram Kishore Building, Dariba Kalan. (1914)

Suresh C. Mathur & Co., Mercantile Bank Buildings, Chandni Chowk.

Swaraj Chandlok & Co., Kashmere Gate.

†Talekar, Keshav Narhari, G.D.A., A. (1-7-49), 138, Naya Bazar. (713)

Taneja, Raghubir Lal, A. (1-7-49), F. (9-11-53), 2, Club Road, Civil Lines. (486)

Vaidyanath Aiyar (S.) & Co., 4, Kashmere Gate.

Vasudev, Surendra Nath, B.A., A. (4-10-50), 26, Faiz Bazar, Daryaganj. (1874)

Venkatesan, V. S, B.A., A. (1-7-49), with S. Valdyanath Alyar & Co., 4, Kashmere Gate. (792)

Walker, Chandiok & Co., Kashmere Gate.

GURDASPUR

Soni, Bal Bir Singh, B.A., F.S.A.A., A. (1-7-49), F. (11-9-50), B. S. Soni & Co., Durga Mahal. (195)

Soni (B. S.) & Co., Durga Mahal.

HISSAR

Saraf & Co., Bazar Khazanchian.

Saraf, Dharam Pal Singh, B.Com., A. (16-10-51), Saraf & Co., Bazar Khazanchian. (2089)

JULLUNDUR CITY

Dass & Co., Civil Lines

Kapur, Arjan Das, A. (1-7-49), F. (12-1-50), Dass & Co., Civil Lines. (597)

Lakhanpal, Ram Chandra, B.Com., A. (26-8-53), with D. Sharma & Co., General Motor Stand. (2630)

Sharma (D.) & Co., General Motor Stand.

Sharma, Durga Das, B.A., G.D.A., A. (1-7-49), F. (16-8-49), D. Sharma & Co., General Motor Stand. (406)

Tacknait (S. L.) & Co., EF. 213/A, Railway Road.

Tacknait, Shiv Lal, G.D.A., G.D.C.A., A. (1-7-49), F. (11-11-49), S. L. Tacknait & Co., EF. 213/A, Railway Road. (265)

LUDHIANA

Lekhi, Krishan Sahai, B.Com., A. (15-9-53), U. S. Lekhi & Co., Chaura Bazar. (2664)

Lekhi (U. S.) & Co., Chaura Bazar.

NEW DELHI

Agrwala, Raja Ram, B.Com., A. (23-5-51), 34, Mahadeo Road. (2001)

Ahuja, Harbans Singh, B.Com., A. (1-7-49), F. (9-5-52), H. S. Ahuja & Co., 1st Floor, Gobind Mansion, H-Block, Connaught Circus. (1067)

Ahuja (H. S.) & Co., 1st Floor, Gobind Mansion, H-Block, Connaught Circus.

Alyar & Co., 3rd Floor, Lakshmi Insurance Buildings, Almeri Gate Extension.

Arora, Gian Dev, A. (1-7-49), F. (5-6-53), with S. P. Chopra & Co., 'F' Block, Connaught Place. (1230)

Basant Ram & Sons, Lakshmi Insurance Building, 3rd Floor, Ajmeri Gate Extension.

Bhagat (D. R.) & Co., 17/4, Rajendranagar, Karol Bagh.

Bhagat, Desraj Rochiram, A. (2-5-51), D. R. Bhagat & Co., 17/4, Rajendranagar, Karol Bagh. (1993)

Bhalla (J. C.) & Co., Servants of India Insurance Co. Premises, 7, Prem House, Connaught Place.

Bhalla, Jagdish Chander, B.A., A. (1-7-49), F. (16-8-49), J. C. Bhalla & Co., Servants of India Insurance Co. Premises, 7, Prem House, Connaught Place. (805)

†Bhandari, Prakash Nath, B.A., B.Com., (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), C/o The Comptroller & Auditor General of India, 3, Mansingh Road. (327)

Bhargava (B. R.) & Co., Bhrigu Niwas, Chuna Mandi, Paharganj.

Bhargava, Bal Raj, B.A. (Com.), A. (1-7-49), B. R. Bhargava & Co., Bhrigu Niwas, Chuna Mandi, Paharganj. (1436)

Bhafia, Jagmohanlal, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), A. F. Ferguson & Co., Scindia House, P.O. Box No. 24. (885)

Bhatnagar (C. S.) & Co., 64, Regal Buildings.

Bhatnagar, Chetanya Swaroopa, M.A., B.Com., A. (1-7-49), F. (1-6-50), C. S. Bhatnagar & Co., 64, Regal Buildings. (984)

Chadha (T. R.) & Co., 64, Regal Buildings.

Chadha, Tilak Raj, B.A. (Hons.), A. (1-7-49), F. (14-6-51), T. R. Chadha & Co. 64, Regal Buildings. (1056)

Chandak, Raghubir Saran, B.Com., A. (28-1-53). R. S. Chandak & Co., 'A' Block, Connaught Place, Behind Post Office, Near Modern Cut Piece Store. (2383)

Chandak (R. S.) & Co., 'A' Block, Connaught Place, Behind Post Office, Near Modern Cut Piece Store.

- NEW DELHI—(Contd.)
- Chandlok, Swaraj, B.A., A. (1-7-49), F. (3-5-50), with Swaraj Chandlok & Ca., No. 20-L, Connaught Circus. (979)
- Chatrath, Jagd.sh Raj, B.A., A. (1-7-49), F. (12-3-50), Soni Chatrath & Co., 15, Delhi Almeri Gate Scheme, Agarwal Building, Behind Kamla Market. (638)
- Chhabra, Daya Nand, B.A. (Com.), A. (20-1-54). 7A/31. W.E. Area, Karol Bagh, (2774)
- Chhabra (S. K.) & Co., C/o New Nanking Restaurant, 2-G, Connaught Circus.
- Chhabra, Satish Kumar, B.A. (Com.), A. (16-2-52), S. K. Chhabra & Co., C/o New Nanking Restaurant, 2-G, Connaught Circus. (2149)
- †Chopra, Brij Mohan, B.Com., A. (17-2-53), with A. F. Ferguson & Co., Scindia House. (2417)
- Chopra, Mool Raj, M.A., B.Com., A. (4-8-53), M. R. Chopra & Co., 64, Regal Buildings. (2585)
- Chopra (M. R.) & Co., 64, Regal Buildings.
- Chopra (S. P.) & Co., 'F' Block, Connaught Place, Radial Road No. 7.
- Chopra, Suraj Prakash, B.A., B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), Chopra Tandon & Co., [Incorporating Chopra (S. P.) & Co., and Tandon (P. L.) & Co.],F-Block, Connaught Place, Radial Road No. 7. (547) Chopra Tandon & Co., F-Block, Connaught Place, Radial Road No. 7.
- †Das, Rohini Kanto, B.Sc., A.S.A.A., A. (1-7-49), Secretary, Central Board of Revenue, North Block, Central Secretariat. (1273)
- Dayal, Shrl, B.A. (Com.), A. (17-1-53), Dial & Co., 1/40, Regal Buildings. (2359) Dial & Co., 1/40, Regal Buildings.
- Dinodia (S. R.) & Co., 22, Barakhamba Road.
- Dinodia, Sadhu Ram, B.Com., LL.B., A. (1-7-49), S. R. Dinodia & Co., 22, Barakhamba Road. (1093)
- †Diwan, Arjan Datta M., B.Com., A. (1-7-49), J-426, Rajinder Nagar, Shankar Road. (1469)
- Ferguson (A. F.) & Co., Scindia House, Curzon Road.
- Girish Chand & Co., 64, Regal Buildings.
- Girish Chand, B.A. (Hons.), A. (1-7-49), Girish Chand & Co., 64, Regal Buildings. (1424)
- Goel, Vishwa Nath, B.A. (Com.), A. (1-7-49), 64, Queensway, Post Box No. 17. (632)
- †Gonge, Devidas Madavrao, B.Com., A. (24-8-49), Assistant Supdt., Commercial Audit Section, Office of the Comptroller & Auditor General of India, 3, Man Singh Road. (1580)
- Grover, Partap Lal, M.A., B.Com., A. (4-2-54), 14, Hardinge Avenue. (2785)
- Gupta, Hans Raj, B.Com., LL.B., A. (3-3-52), with S. P. Chopra & Co., F. Block, Connaught Place, Radial Road No. 7. (2174)
- †Gupta, Purshottum Lal, B.A., A. (1-7-49), Assistant Accounts Officer, Employees' State Insurance Corpn., Ministry of Labour. (1083)
- Gupta (Raj K.) & Co., Prabhu Dayal Building, Connaught Place.
- Gupta, Raj Kumar, B.A. (Com.) (Hons.), A. (10-8-53), Raj K. Gupta & Co., Prabhu Dayal Building, Connaught Circus. (2594)
- Gupta, Vinod Bhushan, B.A. (Com.), LL.B., A. (8-11-50), Administrative Officer, Council of the Institute of Chartered Accountants of India, Mathura Road, Near Hardinge Bridge. (1893)
- †Gurpal Singh, A.S.A.A., A. (1-7-49), Finance & Accounts Officer, Office of Custodian of Evacuee Property, P Block. (24)
- Jain, Jia Lal, B.A., A. (6-1-50), Sodhbans & Co., Dilbar Building, Original Road. Paharganj. (1650)
- Jain, Jitendra Kumar, B.Com., A. (1-7-49), C. S. Bhatnagar & Co., 64, Regal Buildings. (1221)
- Jan, Rahim Ahmed. A. (1-7-49), C/o Chopra Tandon & Co., 'F' Block, Connaught Circus, Radial Road No. 7. (1135)

NEW DELHI-(Contd.)

Jasuja, Kul Bhushan, B.Com., A. (7-9-53), M. Pal & Co., 64, Regal Buildings, Connaught Circus. (2648)

Kapoor, Bhim Sen, A. (1-7-49), F. (26-1-50), K. B. Sen & Co., 'H' Block, Tropical Insurance Buildings, Connaught Circus. (452)

Kapoor (D. P.) & Co., 'N' Block, Opposite Scindia House, Connaught Circus.

Kapoor, Durga Pershad, B.Com., A. (1-7-49), F. (18-2-53), D. P. Kapoor & Co., 'N' Block, Opposite Scindia House, Connaught Circus. (1197)

Kapur (A. N.) & Co., 32-H, Connaught Circus,

Kapur, Amar Nath, B.Com., LL.B., G.D.A., A. (1-7-49), F. (19-1-50), A. N. Kapur & Co., 32-H, Connaught Circus. (431)

†Kapur, Dharam Dev, A. (1-7-49), 2, Keeling Road. (869)

Kapur (N. D.) & Co., 'B' Block, Connaught Place.

Kapur, Narain Das, G.D.A., A. 1-7-49), F. (16-8-49), N. D. Kapur & Co., 'B' Block, Connaught Place. (205)

Kapur, Siri Chand, B.A., A. (1-7-49), F. (11-9-50), Soni Chatrath & Co., 15, Delhi Ajmeri Gate Scheme, Agarwal Building, Behind Kamla Market. (904)

†Karnik, Shantaram Trimbak, B.A., A. (4-1-52), Manager, Industrial Finance Corpn. of India, U.S. Hospital Building, Keeling Road. (2123)

Khanna, Harbans Lal, B.A. (Hons.), LL.B., A. (28-5-53), C/o V. G. Hoppers, P.O. Box No. 136. (2517)

Khanna (K. C.) & Co., 9665, Gobind Mansion, Connaught Circus.

Khanna, Krishna Chandra, A. (1-7-49), F. (16-8-49), K. C. Khanna & Co., 9665, Gobind Mansion, Connaught Circus. (723)

Khanna (P. N.) & Co., 35, Regal Buildings, Connaught Place.

Khanna, Prem Nath, B.A., A. (1-7-49), F. (5-10-53), P. N. Khanna & Co., 35, Regal Buildings, Connaught Place. (1072)

Khetarpal (M. R.) & Co., E/21, Motinagar.

Khetarpal, Mulk Raj, A. (21-3-50), M. R. Khetarpal & Co., E/21, Motinagar. (1671) Krishan (M.) & Co., Scindia House.

Kumar, Jawahar Lal, B.Sc., A. (4-5-53), J. L. Kumar & Co., 64, Regal Buildings. (2506)

Kumar (J. L.) & Co., 64, Regal Buildings.

Madan (R. L.) & Co., 8/4, Western Extension Area, Karol Bagh.

Madan, Raghunandan Lal, B.A., A. (27-2-52), R. L. Madan & Co., 8/4, Western Extension Area, Karol Bagh. (2168)

†Madhok, Shanti Sarup, A. (5-7-50), 13-A/10, W. E. Area, Pusa Road, Near Concrete Building, Karol Bagh. (1781)

Malik, Tara Chand, B.A., G.D.A., A. (1-7-49), F. (16-8-49), T. C. Malik & Co., 2nd Floor, 68, Queensway. (192)

Malik (T. C.) & Co., 2nd Floor, 68, Queensway.

†Mani, Rama, G.D.A., A. (1-7-49), F. (16-1-51), 23, Meena Bagh, King Edward Road. (294)

Marwah (R. N.) & Co., 4/80, Queensway.

Marwah, Rajendra Nath, B.Com., A. (1-7-49), F. (16-8-4⁹), R. N. Marwah & Co., 4/80, Queensway. (933)

Marwaha, Shiv Prakash, A. (28-12-50), S. Prakash & Co., 16/90, Connaught Circus. (1931)

Mathur, Daya Kishan, B.A. (Com.), A. (16-9-53), D. K. Mathur & Co., 46, Ranjit Singh Road. (2671)

Mathur (D. K.) & Co., 46, Ranjit Singh Road.

†Matthews, Ittymani K., M.A., B.Com., B.L., A. (21-8-50), Office of the Comptroller and Auditor General of India, 3, Man Singh Road. (1845)

Nagarajan, T. V., B.A. (Com.), A. (1-7-49), 40-D, Raja Bazar. (1471)

Nanda, Mahendar Krishan, B.A., A. (31-10-53), M. Krishan & Co., Scindia House. (2710)

NEW DELHI-(Contd.)

Narayanaswamy Alyar, Papanasam Swaminathan, A. (1-7-49), F. (29-5-50), Alyar & Co., III Floor, Lakshmi Insurance Buildings, Ajmeri Gate Extension. (835)

†Nargolwala, Shiavax Dinshaw, B.Com. (Bom.), B.Com. (Hons.) (Lond.), I.C.S., A. (1-7-49), Director of Inspection (Income-Tax), North Block Central Secretariat. (18)

Pal (M.) & Co., 64, Regal Buildings, Connaught Circus.

Pandya, Balak Ram, A. (1-7-49), F. (16-8-49), Basant Ram & Sons, Lakshmi Insurance Building, 3rd Floor, Ajmeri Gate Extension. (21)

Phillipos, A., B.A., A. (1-7-49), I.A.F. Central Accounts Office, New Willingdon Camp. (1548)

Prakash (S.) & Co., 16/90, Connaught Circus.

Rai, Raghu Nath, G.D.A., A. (1-7-49), F. (16-8-49), Chopra Tandon & Co., [Incorporating Chopra (S. P.) & Co., and Tandon (P. L.) & Co.] 'F' Block, Connaught Place, Radial Road No. 7. (552)

Rai, K. Tandon & Co., 20-B. Connaught Place.

Rajagopalan, Seshadri, A. (2-2-53), 6/53, Original Road, Karol Bagh. (2386)

†Rajendranath, B.A. (Com.) (Hons.), Flg. Off., A. (12-11-49), 306, Wing, C/o 56, A.P.O. (1617)

Rajkumar, BA. (Com.), A. (21-4-50), Raj & Raj, 151, Shan Nagar, Lodi Estate Road No. 2. (1701)

Raj & Raj, 151, Shan Nagar, Lodi Estate Road No. 2.

Ramadorai Aiyar (G.) & Co., Tropical Insurance Building, Connaught Circus.

Ramadorai, Gopalan, B.A. (Hons.), A. (30-4-52), G. Ramadorai Aiyar & Co., Tropical Insurance Building, Connaught Circus. (2204)

Ramanand Aiyar (S.) & Co., Tropical Insurance Buildings, 'H' Block, Connaught Circus.

Ramanandham, S., A. (1-7-49), S. Ramanand Aiyar & Co., Tropical Insurance, Buildings, 'H' Block, Connaught Circus. (1217)

Ramaswamy, Dharmaraja, A. (1-7-49), Aiyar & Co., III Floor, Lakshmi Insurance Buildings, Ajmeri Gate Extension. (1143)

†Ranganathan, T. S., B.Sc., A. (22-7-50), Accountant, C/o Associated Tube Wells Ltd., 12, Scindia House. (1807)

†Rao, Pathunmdi Venkata, M.A., Flg. Off., A. (1-7-49), S. No. 33, Central Vista Hostel, Queensway. (1460)

Rengan, S., B.A., A. (1-7-49), Aiyar & Co., 3rd Floor, Lakshmi Insurance Buildings, Ajmeri Gate Extension. (1005)

†Saha, Asutosh, B.Sc., A. (1-7-49), Assistant Cost Accounts Officer, Ministry of Finance (Industry & Commerce Division), Government of India, Shahjehan Road. (583)

Sahai (V.) Co., 36-G, Connaught Circus, Opp. 90 Block.

Sahai, Vishnu, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), V. Sahai & Co., 36-G, Connaught Circus, Opp. 90 Block. (443)

†Sahgal, Amrit Lal, B.A., LL.B., A. (1-7-49), Income-Tax Appellate Tribunal, 8-A, Lodi Estate. (189)

Sankar Aiyar (V.) & Co., Scindia House.

tSarma, Gollakota Venkata Laxmana Surya Somayaji, G.D.A., A. (10-4-51), C/o Burmah-Shell Co., Connaught Circus. (1985)

Sen (K. B.) & Co., 'H' Block, Tropical Insurance Buildings, Connaught Circus.
†Sharma, Prem Nath, B.A. (Com.), LL B, A. (13-9-50), with A. F. Ferguson & Co., Scindia House. (1869)

Sharma (S. D.) & Co., 'A' Block, Connaught Circus (Behind Post Office).

†Sharma, Shambhu Nath, M.Com., A. (15-12-49), Accountant, World Health Organisation, Patiala House (1629)

Sharma, Shiv Dutt, B Com, LL.B., A. (20-1-54). S. D. Sharma & Co., 'A' Block, Behind Marina Hotel, Connaught Place. (2772)

NEW DELHI-(Contd)

- †Singh, Vishnu Charan, B.Com, LLB, A (18-8-53), Accountant, Industrial Finance Corporation of India, Keeling Road (2611)
- Sodhbans & Co., Dilbar Building, Original Road, Paharganj.
- Sodhbans, Prem Singh, A (1-7-49), F (16-8-49), Sodhbans & Co, Dilbar Building, Original Road, Paharganj (23)
- †Sondhi, Sushil Kumar, BA, A (1-7-49), Superintendent of Advances, Rehabilitation Finance Administration, 'M' Block, Central Secretariat (1178)
- Soni Chatrath & Co., 15, Delhi Ajmeri Gate Scheme, Agarwal Building, Behind Kamla Market
- Soni, Kishen Prasada, FSAA, A (1-7-49), F. (13-10-49), Soni Chatrath & Co., 15 Delhi Ajmeri Gate Scheme, Agarwal Building, Behind Kamla Market. (190)
- †Srinivasachari, Krishnamachari, A. (7-12-53), House No. 2628, Beadonpura, Gali No. 4, 4, Bank Street, Karol Bagh. (2749)
- †Srinivasan E V, BA, I.AAS, A (11-9-52), Office of the Comptroller & Auditor General of India, 3, Mansing Road, New Delhi (2278)
- †Srinivasan, Ramaswami, A. (19-8-50), Chief Accounts Officer, Delhi Transport Service, Scindia House (1838)
- †Subramanian, P V, A (26-8-49) Assistant Branch Manager, Lipton Ltd, PB No 461 (1588)
- †Suneja, Ladha Ram, BA (Hons), A (17-5-50), C/o Suneja Book Centre, Below Madras Hotel, Connaught Circus (1722)
- †Surendra Kumar, BA (Com) (Hons), A (11-2-54) 10, Todarmal Road (2797) Suri S P, MA, LLB, A (1-7-49), F (24-7-52), 20, Ajmeri Gate Extension. (1147)
- Swaraj Chandlok & Co, 2 Connaught Circus
- Tandon, Raj Kishore, BA. (Hons), A (21-9-49), Raj K. Tandon & Co., 20-B, Connaught Place (1595)
- †Taneja, K. N., B.Com., A. (1-7-49), C/o Chopra Tandon & Co., [Incorporating Chopra (S. P.) & Co., and Tandon (P. L.) & Co.], 'F' Block, Connaught Place, Radial Road No. 7 (1086)
- Uppal, Vishnu Bhagwan, B.A., LLB, A (8-8-52), 6, Kushak Road (2245)
- Vaidyanathan, Kalpathy S. A. (1-7-49), Aiyar & Co., 3rd Floor, Lakshmi Insurance Buildings, Ajmeri Gate Extension. (492)
- †Vaish, Jai Narain, M.A. (Com.), G.D.A., A. (1-7-49), F. (16-8-49), 56, Ramnagar, Kutab Road (404)
- †Varadarajan, T R., BA (Com), A (1-7-49), C/o T R U Chari 3, South Avenue (1479)
- Venkataraman (M R) & Co., 54, Queensway
- Venkataraman, M. R., A. (1-7-49), F. (16-8-49), M. R. Venkataraman & Co., 54, Queensway. (845)
- †Venkataraman, Subrahmania, B.A., G.D.A., A (1-7-49), Secretary, Council of the Institute of Chartered Accountants of India, Mathura Road, Near Hardinge Bridge (558)
- Venkateswaran, A, BSc, A (15-2-52), V. Sankar Alyar & Co., Scindia House. (2144)
- Venkataraman, N, A (15-1-54), with M. R. Venkataraman & Co., 54, Queensway. (2768)
- †Venugopal, K. V., B.Sc., A. (1-7-49), I.A.F. Officers' Mess, Queensway. (1539)
- Verma, Virendra Kumar, BA (Com) (Hons), A (28-5-53), V. K. Verma & Co., 7, Prem House, Opp Odeon Cinema, Connaught Place (2518)
- Verma (V. K.) & Co., 7, Prem House, Opp Odeon Cinema Connaught Place Vii V S, A (1-7-49), F (24-7-52), C/o United Commercial Bank Ltd, Connaught Place. (1146)
- Wadhawan Mahendra Pal BSc, AACA, A (1-7-49), M. Pal & Co., 64, Regal Building, Connaught Circus (1417)

PATIALA

Mohindra (K. K.) & Co., Modi Building.

Mohindra, Krishan Kumar, B.A. (Com.), LL.B., A. (14-1-54), K. K. Mohindra & Co., Modi Building. (2766)

†Parasurama Iyer, Trichur Subramania Iyer, I.A. & A.S., A. (1-7-49), Comptroller, P.E.P.S.U. (304)

SIMLA

†Balasubramanyan, K. M., B.A., A. (11-2-52), Actuarial Assistant, Dept. of Insurance. (2135)

Chandla (K. N.) & Co., 70/1, The Mall.

Chandla, Kedar Nath, B.Sc., A. (1-7-49), F. (16-8-49), Chandla Sharma & Co., 70/1, The Mall. (744)

Chandla Sharma & Co., No. 70/1, The Mall.

†Kapur, Jagat Mohan, B.Com., A. (25-3-50), 69, The Mall. (1689)

†Khindarla, Sohan Lall, G.D.A., A. (1-7-49), F. (25-9-53), Accounts Officer, Punjab P.W.D. Electricity Branch, G.H.Q. Building. (216)

†Seth, Parmeshwari Das, B.A., G.D.A., A. (1-7-49), Assistant Controller of Insurance, Govt. of India, Kennedy Cottage. (247)

SOLAN BREWERY (Simla Hills)

†Khanna, Krishan Gopal, B.A., A. (1-7-49), Secretary, Dyer Meakin Breweries Ltd. (553)

REGION VI

Members residing outside India

COLOMBO

†Swaminathan, Krishnamurti, B.Sc., A. (25-8-52), with Aiyar & Co., Negris Building, York Street. (2258)

DACCA

Haque, Mohammad Ekramul, A. (1-7-49), 36-37, Lakshmi Bazar. (511)

DAR-ES-SALAOM (Tanganiyika)

†Kapadia, Nariman Dadabhai, B.Com., A. (16-11-50), P.O. Box 1556. (1900)

GLASGOW

†Stuart Smith, Willmot, A. (1-7-49), C/o The Union Bank of Scotland Ltd., 15, Bothwell Street. (1374)

KAMPALA

†Modi, Vallabhdas Jivandas, B.Com., A. (27-2-54), C/o Ambalal H. Thakker, A.C.A., P.O. Box No. 574. (2803)

†Thakkar, Ambalal Harjiwandas, G.D.A., A. (6-8-51), P.O. Box No. 574, 'Universal House', Plot No. 6, Alidina Visram Street. (2045)

KANDY

†Srinivasan, A. A., B.A., LL.B., G.D.A., A. (1-7-49), 194, Trincomali Street. (691)

KARACHI

†Bhaimia, Yusuf Ebrahim, M.A., B.Sc. (Econ.), A.C.A. (England and Wales), A. (1-7-49). C/o A. F. Ferguson & Co., Writers Chambers, Dunolly Road, Off McLeod Road, P.O. Box No. 4716. (1512)

†Bray, John Patrick, A.C.A. (Eng. & Wales), A. (1-7-49), A. F. Ferguson & Co., Mercantile Bank Building, McLeod Road, P.O. Box No. 4716. (617)

†Butani, Ram Hassasing, A. (1-7-49), 22-A. Motan Building, Bunder Road. (539)

†Chapman, Robert Geoffrey, B.A., F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), A. F. Ferguson & Co., Mercantile Bank Building, McLeod Road, P. O. Box No. 4716. (371)

Khan, Ahmedkhan Badekhan, A. (1-7-49), Essaji Ebrahimjee Building, Bunder Road. (677)

Mama, Sorab Gustasp, A.S.A.A., A.C.A. (Eng. & Wales), A. (1-7-49), Rahim Jan & Co., Adamji Chambers, McLeod Road. (810)

†Nanji, Mahomed Usman Husein, B.Com., A. (13-2-51), 7/8, Hasani Terrace, M. B. Dalal Road, Ramswamy Quarters. (1952)

KARACHI—(Contd.)

- †Patel, Jamshed Peshotan, A. (1-7-49), with A. F. Ferguson & Co., Mercantile Bank Building, McLeod Road, P.O. Box No. 4716. (1062)
- †Postwala, Nari Merwanji, B.Sc., A.S.A.A., A. (1-7-49), Nariman Dalal Desai & Co., 51, Forbes Building, 2nd Floor, Dunnoly Road. (1333)
- †Richmond, William John, A. (1-7-49). C/o The Gramophone Company Ltd., 7, Spencer Building, McLeod Road, P.O. Box No. 451. (1118)

KISUMU (Kenya Colony)

†Patel, Keshavbhai Lalbhai, A. (1-7-49), F. (18-2-53), John Cumming & Co., Post Box No. 327, Station Road. (819)

LAHORE

†McLaren, Alexander, A. (1-7-49), A. F. Ferguson & Co., Dinga Singh Building, The Mall. (349)

LANCASHIRE

†Ghosh, Ratish Chandra, B.Com., A. (1-7-49), 133, Sandy Lane, Lower Darwin, (1260)

LONDON

- †Bahl, Avtar Krishan, B.Sc., A. (11-1-54), The National Bank of India, 24-26, Bishops Gate. (2763)
- †Charles, Frederick Wadden, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1365)
- †Corbett, John Thalberg, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11 Ironmonger Lane. (1366)
- †Culling, Charles Richards, A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry. (1384)
- †Duncan, Stanley Malcolm, A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry. (1386)
- †Falkner, Alfred Clifford, A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry. (1385)
- †Granger, Edward Tresoldi, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1360)
- †Howitt, Harold Gibson, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1358)
- †Howorth, Thomas, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry. (1520)
- †Lahiri, Rabindranath, A.S.A.A., A. (15-5-52), India Audit Office, Office of the High Commissioner for India, 55, Jermyn Street. (2212)
- †Norman, Leonard Herbert, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry. (1382)
- †Olivier, William Herbert, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1368)
- †Peat, Charles Urie, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1359)
- †Peat, Henry, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1362)
- †Peat, Sir, William Henry, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1174)
- †Richards, George Ernest, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry. (1521)

LONDON—(Contd.)

- †Sanders, Harry James, A (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1363)
- †Vernede, Jack Ronald, A (1-7-49), C/o Walter Duncan & Goodricke Ltd., 149, Leadenhall Street. (1300)
- †Waterhouse, Sir Nicholas Edwin, A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredericks' Place, Old Jewry. (1170)
- †Whatmore, Walter Roland Tracy, A (1-7-49), C/o Peat Marwick Mitchell & Co, 11, Ironmonger Lane (1361)

MOMBASA

- †Joshi, Vasantrai Bhavanishanker, G.D.A., A. (1-7-49), 17, Makadara Road, P.O. Box 797 (217)
- †Mehta, Gurcharan Das, B.Com., A. (1-7-49), Sugra Building, Kilindini Road, P.O. Box No. 1448 (1248)

NAIROBI

†Patel, Kanubhai Motibhai, B Com, A (1-9-50), PO Box 1684 (1857)

NEWCASTLE-UPON-TYNE

- †Capey, Thomas Crothers, A. (1-7-49), C/o Price Waterhouse & Co, 31, Mosley Street. (1524)
- †Coates, Joseph Michael Smith, OBE, A. (1-7-49), C/o Price Waterhouse & Co, 31, Mosley Street. (1522)
- †Kellett Frank Maynard, A (1-7-49), C/o Price Waterhouse & Co, 31, Mosley Street (1523)

PENANG

Jayaraman, Ram Chandra, B Com, A (1-7-49), F (13-6-51), Chari & Ram, 6-C, Beach Street (649)

PONDICHERRY

- †Guruswami, Therizhandur Vaidyanatha, B.Com., A. (1-7-49), C/o Anglo-French Textile Co. Ltd. (814)
- †Venkataraman, Angarai Ganesa, A. (15-5-50), Assistant Accountant, Best & Co., Societe Anonyme, Rodier Mills. (1714)

QUETTA

†Hussain Muhammad Safdar, BA, BCom., A. (10-9-53), Appellate Assistant Commissioner of Income-Tax (2657)

RANGOON

- †Chaudhuri, Narendra Bijay, B.A., A. (21-3-50), Chief Accountant, Govt. Electric Supply Dept., 153, Ahlone Strand Road. (1674)
- †Manekji, Dinshaw Manek, B.Com, A. (26-9-49), 99, University Avenue, University Post Office (1606)
- †Ohn, Gaing, BA, A (3-3-52), C/o The Chief Accountant, Port Commissioners (2172)
- †Patel, Dahyabhai Shankerbhai, B
 Com, GDA, A (1-7-49), D S Patel & Co., 42, Mogul Street (241)
- †Patel, Manibhai Ambalal, A (1-7-49), D S. Patel & Co, 42, Mogul Street (791)
- †Tu, Than (a) R Ba Thaw, BA, A. (28-7-51), Chief Accountant, Board of Management for the Port of Rangoon, No 8, Cheape Road (2044)

SINGAPORE

†Goswami, Prabh Dayal, A (4-9-52), Chief Accountant & Secretary, Gian Singh & Co. Ltd, 30-1, Raffles Place. (2271)

TORQUAY

Bindon, Sydney Albert, A (1-7-49), F. (16-8-49), "Balmanio", 65, Forest Road. (324)

NUMBER OF MEMBERS.

Fellowsin practice	• •		783		
Fellows not in practice			47	-	830
Associates in practice			1223		
Associates not in practice	٠.	••	677	-	1900
			Total	==	2730

Region		Fellows			Associates		
	In practice	Not in practice	Total	In practice	Not in practice	Total	
	253	17	270	434	210	644	914
п	225	8	233	318	110	428	661
III	190	12	202	272	209	481	683
IV	40	1	44	101	43	144	188
v	73	4	77	95	54	149	226
Outside India	2	2	4	3	51	54	58
Total	783	47	830	1223	677	1900	2730

S. VAISH President.